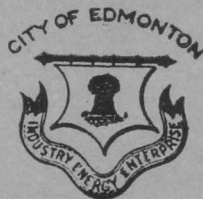


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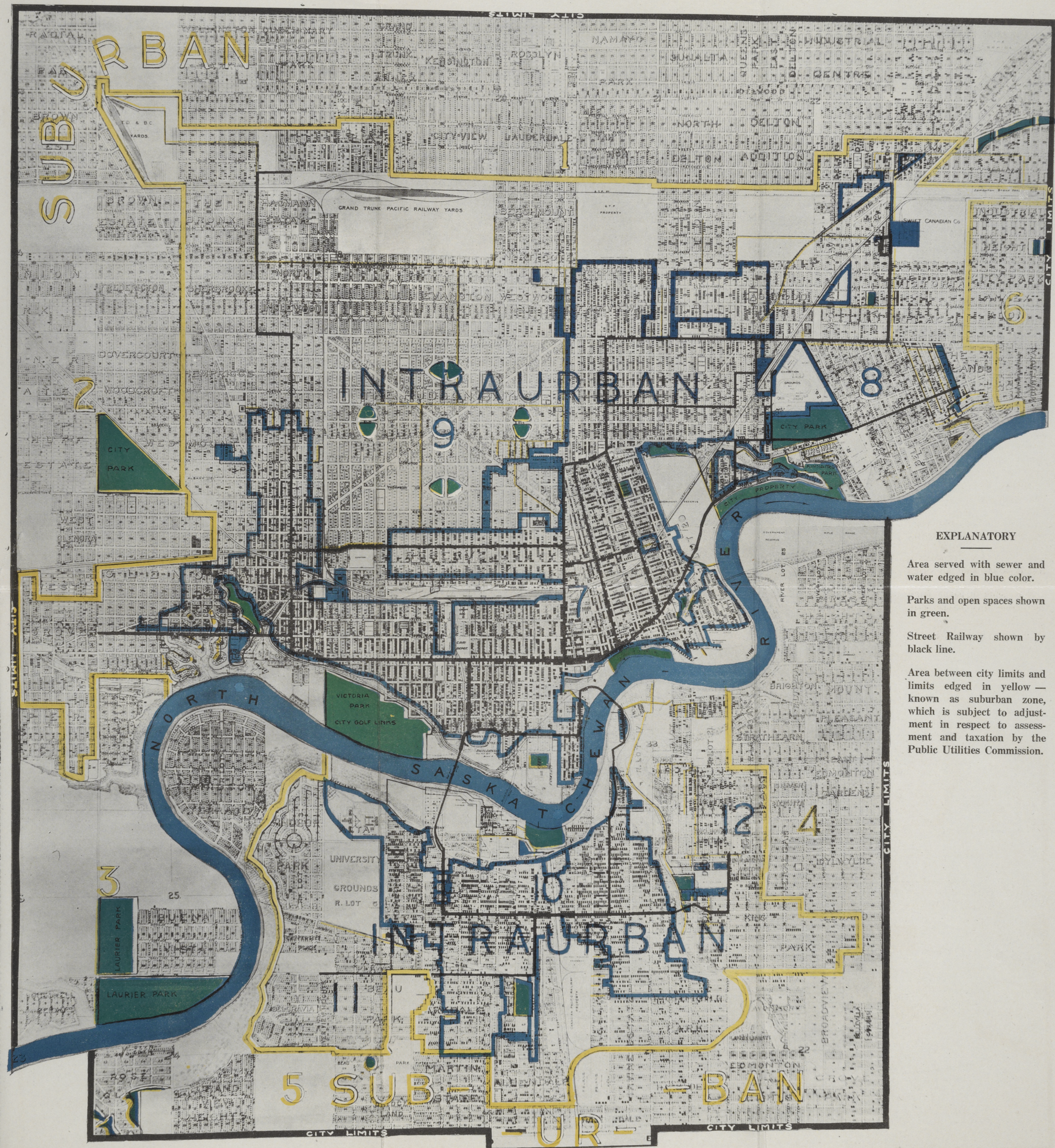
CITY OF EDMONTON



Special Report on Assessment and Taxation



August 1921



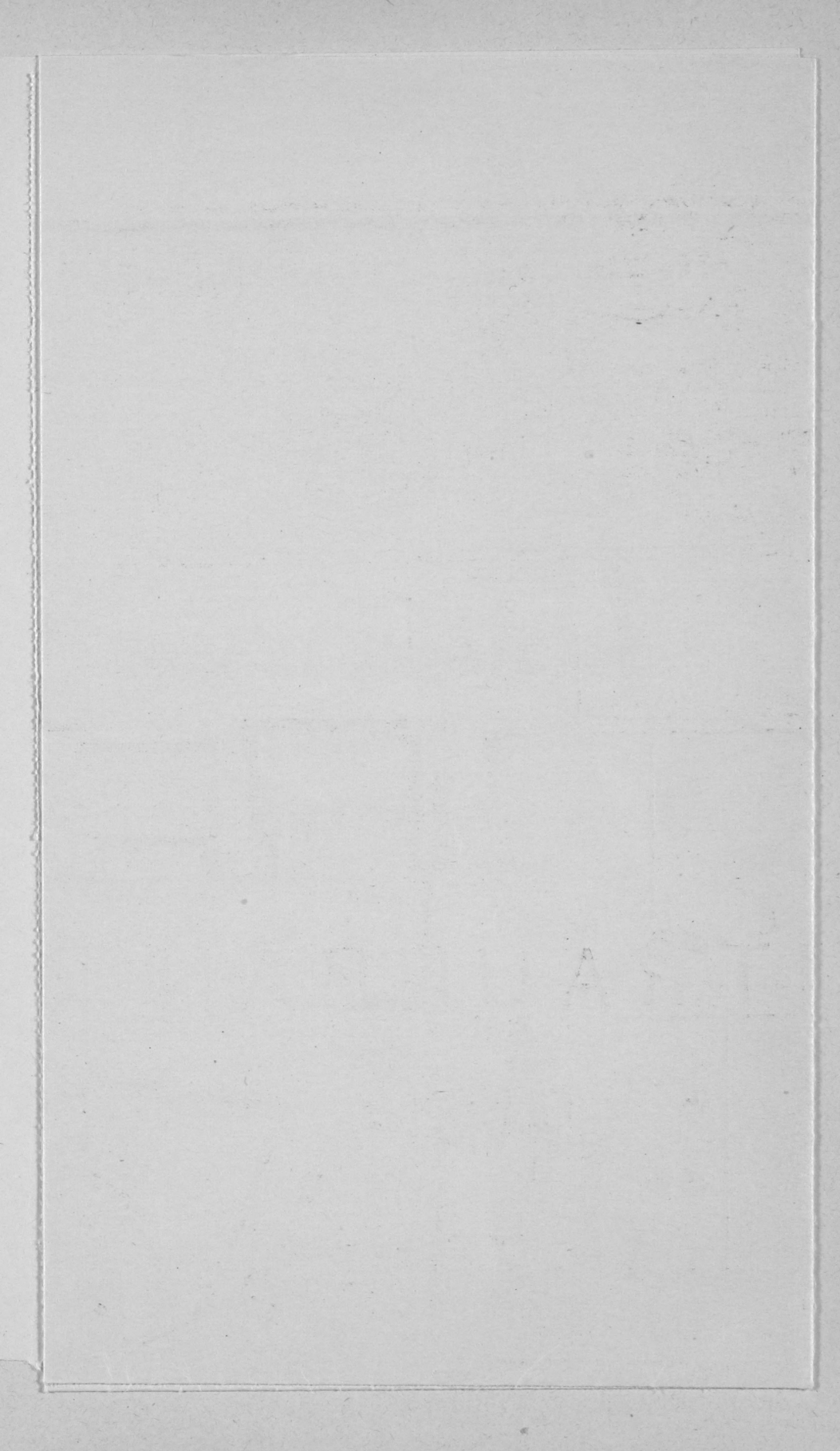
EXPLANATORY

Area served with sewer and water edged in blue color.

Parks and open spaces shown in green.

Street Railway shown by black line.

Area between city limits and limits edged in yellow — known as suburban zone, which is subject to adjustment in respect to assessment and taxation by the Public Utilities Commission.





CITY OF EDMONTON



Special Report on Assessment and Taxation



August 1921

August, 1921.

TO THE ALDERMEN,
CITY OF EDMONTON.

Gentlemen,—

Attached hereto is a special report upon Assessment and Taxation, with recommendations as to adjustments, and future policy. The subject dealt with is of such importance to the City, and the necessity for a readjustment being made upon a proper basis is so urgent, that it is thought necessary to give the fullest information even at the risk of making the report a very lengthy one.

Respectfully submitted,

D. M. DUGGAN,
Mayor.

C. J. YORATH,
Commissioner.

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Particulars of City

Population, 1920 Civic Census	61,045
Area, 42.5 square miles, 27,200 acres.	
Population, per acre	2.25
Area of inner zone, (acres)	14.718
Length of Sidewalks—	
Wooden, (miles)	180.9
Cinder, (miles)	6.27
Concrete, (miles)	50.46
Total (miles)	237.63
Length of Streets—	
Graded, (miles)	112.02
Unimproved, (miles)	540.00
Area of Streets—	
Graded, (acres)	1,515.2
Unimproved, (acres)	4,581.8
Length of Pavements, (miles).....	48.7
Area of Pavements, (square miles).....	1,122,572.
Length of Sewers, (miles)	135.27
Length of Water Mains, (miles)	167.
Length of Street Railway, single track, (miles)	55.073
Boulevards, (miles)	29.28

PART 1.

*Particulars of the City's Assessment,
Taxation, Tax Arrears, Etc.*

Particulars of Debt, Assessment, etc.

Assessed value of Property	\$86,139,505.00
Less Exemptions	6,947,955.00

Net Assessment for taxation	\$79,191,550.00
-----------------------------------	-----------------

Total Debenture Debt as of May 18th, 1921	\$28,786,740.98
--	-----------------

Less Sinking Fund.....	\$ 6,022,846.51
------------------------	-----------------

Electric Light Bonds \$	891,631.15
-------------------------	------------

Power Bonds	2,293,738.68
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St. Railway Bonds.	3,143,056.53
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Telephone Bonds ..	2,291,693.03
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Waterworks Bonds .	2,830,732.72
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Local Improvements, (Ratepayers' share)	4,234,462.90
--	--------------

	\$15,685,315.01
--	-----------------

Less Sinking Fund on above	3,701,536.35
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	11,983,778.61
--	---------------

	18,006,625.17
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Net Debenture Debt	\$10,780,115.81
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Assets—

Public Utilities	9,922,863.00
------------------------	--------------

Real Estate and Buildings	7,495,269.00
---------------------------------	--------------

Other Assets	19,390,800.00
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School District Debt, after deducting Sinking Fund on hand of \$151,000	3,444,977.00
--	--------------

Value of School Districts' Assets	4,355,473.00
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Tax Rate—

General	24.25 mills.
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Schools.. ...	15.65 mills.
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	39.90 mills.
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Special Report upon Assessment and Taxation

Edmonton, August, 1921.

During the last few years the question of assessment and taxation has been very much discussed, and attempts have been made to institute new forms of taxation, which will more equally distribute the burden of taxation, and which will result in the collection of a higher percentage of taxes in order to carry on current expenditures. Every municipal government has certain functions to perform in the common interest of the community, such as police and fire protection, garbage collection, cleaning of streets, maintenance of sidewalks, roads, bridges, etc., and in addition, a considerable sum of money has to be raised by way of taxes each year to pay for the cost of education and to pay interest and sinking fund on the community's debt. All of these expenditures have to be made in the best interests of the community and they cannot be avoided, yet as a general rule the levying and collection of taxes is one of the most difficult problems of any civic administration.

In Western Canada practically all the cities have, in addition to solving the problem of equalizing the burden of taxation, to readjust their finances and basis of taxation which has been and is the cause for the accumulation of such large arrears of taxes.

During the real estate boom of 1911, 1912, and 1913, the assessed value of property was raised on a par with speculative real estate values prevalent at that time and capital expenditures and commitments were made out of all proportions to the true economic value of property.

THE SINGLE TAX A COMPLETE FAILURE

While the boom lasted very few exceptions were taken to the assessment. In fact, some of the citizens strongly urged its advancement so that it would be in keeping with realty values, and tax levies were easily paid out of the large profits made in real estate speculations.

In Western Canada during the same period a new method of taxation was adopted. The old and tried principles of taxation were abandoned and the sound advice of economists with historical reputation was ignored and sometimes even scoffed at. Today the penalties have to be paid, a total readjustment has to be made, and every municipality realizes that it cannot finance on the fads of theoretical economists.

Practically all the cities in Western Canada adopted the system of raising or endeavoring to raise the greater part of their revenue from a tax on land alone. In some cities the assessment on improvements was reduced to a minimum and in a few instances was entirely eliminated. The nearer a city went towards the adoption of the single tax the greater is its financial difficulties today, and its arrears of taxes are proportionately higher than in other cities.

The arguments in favor of its adoption were:

- (a) That it was the simplest method of raising revenue.
- (b) That it would induce owners of land to develop their property.
- (c) That it was the only fair and just method of taxation because the value of the land is entirely due to the presence and expenditure of the people.

What are the actual results?

(a) It has proven to be the most difficult method of raising revenue and is largely responsible for enormous arrears of taxes.

(b) It did induce owners to develop their property, so much so, that property was developed beyond the normal demand, with the result that increased taxation has been incurred, excessive capital expenditures have been made, and the supposed benefits of the tax have acted like a boomerang against the owner.

(c) It did not prevent the speculation in land as, while it was in operation, Western Canada was passing through the greatest land speculation in its history. In fact, it stimulated speculation as, through the supposed advantage of inducing the owner to develop his property, an unhealthy prosperity was created.

(d) It has resulted in the confiscation by taxation of a large amount of property. This may be considered a good argument by the single taxers in favor of the tax, but they do not say, if the tax is to be continued, where the city will obtain its revenue.

If, instead of adopting the single tax, municipalities in Western Canada had adopted an unearned increment tax, and used the proceeds for financing capital expenditures, there is very little doubt that few if any of the cities would have outstanding debts at the present time.

While the single tax may be the chief cause for the present financial difficulties of western cities, it is not the only cause, for the two following were also contributory:

(a) The lack of town planning and the development of the community in a haphazard spasmodic manner to suit the wishes of real estate speculators.

(b) The lack of continuity and experience in administration.

Professor Seligman says:

"I have studied the single tax from different points of view. It is defective fiscally, politically, morally, and economically. It is inelastic and would intensify the inequalities resulting from unjust assessments; that, although itself proposed chiefly from social considerations, it would prevent the taxing power for other social purposes, and would divorce the interests of the people from those of the government; it would offend against the canons of universality and equality of taxation, and would seriously exaggerate the difference between profits from land and profits from other sources; and finally, it would be entirely inadequate in poor communities, and in the large urban centres it would exempt large sections of the population without bringing any substantial relief to the poorer classes.

"It is claimed by the single taxers that the application of their scheme would introduce the social millennium. Even as a method of tax reform, however, the project is, as we have seen, a mistaken one. Our system of taxation is far from being ideal, or even comparatively just, but whatever be the much-needed reform, and however desirable may be the addition of a tax on land values to existing revenue systems, it is not probable that either the common people, or the student, will accept a scheme which is at bottom palpably unjust, which abandons one of the fundamental theories of modern taxation—that of relative ability or faculty—and which seeks to put the burdens of the many on the shoulders of the few."

Other opinions equally as emphatic against the single tax can be quoted if necessary.

Extract from Manitoba Report on Taxation, 1919:

"It is advisable to examine, briefly, some individual instances: First, take the case of Vancouver. In 1909 a disciple of Henry George was elected Mayor of Vancouver, practically on the platform of his assurance that the principles enumerated in Henry George's 'Progress and Poverty' would be carried into effect in that city. Taxation was taken off improvements, and Vancouver prospering, as all other cities on this continent were prospering at that time, the boast was made that the prosperity of that city was due to the newly-discovered system of taxation. Following the example of Vancouver, the exemption of improvements became practically the law of British Columbia, Alberta, and Saskatchewan, but fortunately in no city in Manitoba. When land was soaring, fortunes being made daily in land speculations, and general prosperity reigned throughout the West, the single tax publications and supporters were boasting far and wide of the success of the theories of Henry George in Western Canada. All went well until 1912, when prosperity began to wane, and the chilling frosts of monetary stringency began to be felt. Then taxation again became a burning question. Land values had commenced to depreciate and collapse, thus imperilling the solvency of municipalities which had taken the leap in the dark. Real estate values, formerly considered an appreciating asset, shrank with alarming rapidity, and became to the owner an increasingly burdensome liability. Taxes, based on extravagantly-inflated assessments, ceased to be met."

Dr. C. C. Plehn, Professor of Finances in the University of California, says:

"Instead of being 'a bold, bare, enormous wrong,' as Henry George depicts it, the institution of private property in land has proven itself to be a very wholesome institution, stimulating thrift and industry, and giving to the great mass of the people, and to industry and commerce generally, that safety and security which is essential to the pursuit and achievement of the highest general welfare. As a system of taxation, the single tax is unjust, for it fails to conform to the canon of equal taxation, that is, that all should contribute to the support of government in proportion to ability to pay. It taxes individuals only in proportion to the amount of land that they own. It taxes the poor man's land and exempts the rich man's personal property, mansions, skyscrapers and factories. It is not based on income or any other good measure of ability to pay. It exempts nearly all monopolies and trusts. It discriminates against the small home owners, mostly the working men."

For a system of taxation to be successful, just and fair it must:

- (a) Enable the local authority to raise revenue for its current expenditure, expeditiously, leaving as small a percentage of arrears at the end of the financial year as possible.
- (b) Be based upon "benefits received" and "ability to pay."
- (c) Be distributed so that the cost of maintenance of streets, sewers, etc., be charged against the property which is especially benefited and the cost of regulating public health, education, police protection, etc., be assessed according to the ability of the resident to pay.

(d) Prevent an owner, by the imposition of an unearned increment tax, from making an undue profit out of the enhanced value of his land created by the presence and expenditure of the people.

Before discussing any proposed revision of taxation, the present position of the city's assessment, arrears of taxes, tax levy, etc., will be analyzed.

ASSESSMENT

The City Charter requires that land shall be assessed at its fair actual value, exclusive of the value of buildings and improvements thereon. In estimating its value, regard may be had to its situation and the purpose for which it is used, or for which, if sold by the owner, it could and probably would be used in the next succeeding twelve months. In common with most other western cities, the land assessment up to the outbreak of war was an attempt to keep up with advancing boom prices, and since the war it has been a matter of reducing by gradual stages to something approaching real values; but even now, in many districts, considerable reductions will have to be made before the value is anywhere near its actual value. A plan (see frontispiece) of the city has been prepared showing the developed and undeveloped areas, the inner zone and the outer zone, and the area of the city which is at present served with sewer and water mains. The outer or suburban zone is the area between the city limits and the boundary shown by a yellow color. The owners of property within this area, provided same is not subdivided, may apply to the Public Utilities Commission for a reduction in the amount of the assessment and the Board may direct that such property shall be assessed upon a certain basis and that such lands be taxed at a lesser rate than that adopted generally throughout the city. To date 11 applications have been granted by the Board affecting an area of 1200 acres. The assessed value of this land has been fixed at \$107,000, and the rate of taxation at 20 mills. The new assessed value of land varies from \$100 to \$150 per acre according to its agricultural value, and from \$10 to \$20 per acre for land included in ravines.

REDUCTION IN ASSESSMENT, 1913 TO 1921—67%

Although the assessed value of land has been reduced from \$188,539,110 in 1913 to \$61,672,940 in 1921, a reduction of \$126,866,170, or 67%, it is still far higher than it should be.

STATEMENT No. 1, SHOWING ASSESSMENT 1913 TO 1921

Year	Land	Buildings	Total
1913	\$188,539,110.00	.....	\$188,539,110.00
1914	191,283,970.00	.....	191,283,970.00
1915	171,361,830.00	.....	171,361,830.00
1916	132,474,845.00	.....	132,474,845.00
1917	100,917,090.00	.....	100,917,090.00
1918	76,833,160.00	\$ 15,571,430.00	92,404,590.00
1919	62,723,150.00	16,942,380.00	79,665,530.00
1920	62,357,295.00	17,300,465.00	79,657,760.00
1921	61,627,810.00	18,972,255.00	80,600,065.00

The first tax sale for arrears of taxes was held in 1917, so that it will be seen from the above statement that properties were sold for taxes levied on a very excessive valuation of land in the years 1913-1916.

The following particulars should be noted in regard to the statement on pages 11 and 12:

Suburban area (acres 11,570)—	
Assessed value of land	\$3,174,965.00
Assessed value per acre (average)	274.40
Taxes levied against this area in 1921	136,574.00
Total arrears of taxes	950,258.23
Arrears of taxes per acre	82.13
Assessed value of property acquired by city as result of tax sales including 1920 Tax Sale	1,106,987.00
Arrears of taxes against property acquired by city as result of tax sales including 1920 Tax Sale	625,541.00

Practically the whole of the suburban area is undeveloped, and although subdivided into lots and blocks, is still agricultural land, and should be assessed accordingly. On account of the high assessed value of land within this area in past years, and at present, there is very little doubt that the city will eventually become the title holder of the greater part of same. By taxing this land on its present assessed value, i.e., \$3,174,965, the city is taking credit for \$136,574.61 in taxes which it will never receive. The land of this area should be assessed at not more than an average value of \$100 per acre or a total assessed valuation for taxation of \$1,157,000, which with a maximum mill rate of 20 mills will produce—when it is again privately owned—an assured \$23,140 in taxes annually, instead of a liability of \$136,574.61 as at present, and which eventually has to be paid by the good taxpayer. It would be far better had the suburban area never been taken into the city limits, but now that it is part of the city, it does not seem advisable to again change the limits, as the city is the title owner of a large block of property within this area, upon which, if it were excluded from the area of the city, taxes would have to be paid to the adjoining municipality. It is essential that the city should not sell any property within the suburban zone, except for agricultural or market garden purposes, and when it obtains title to the property purchased by it at the 1917, 1918, 1919, and 1920 tax sales, application should be made to have it reconverted from its present subdivided state back again into acreage.

Intraurban Area—

Assessed value of land	\$58,460,505.00
Assessed value per acre (average)	4,052.00
Taxes levied against land in this area in 1921	2,321,545.00
Total arrears of taxes	6,549,647.11
Assessed value of property acquired by city as result of tax sales	7,602,950.00
Arrears of taxes against property acquired by city as result of tax sales	3,335,759.94

It will be noted that the assessed value of the area (No. 8; 5484 acres) north of the river, which is outside the area served with sewer and water, except the Hudson's Bay subdivision, is \$5,337,930.00 or \$1,255.19 per acre. This area is purely agricultural land with a possible potential value for future development, and should not be assessed at more than an average of \$500 per acre. The same remarks apply to the area (No. 11) outside the sewer and water area on the south side of the river, with an assessed value of \$1,247,545, or \$784.12 per acre. This value should be reduced to not more than \$400 per acre.

Vacant properties in Districts 7 and 10 are also assessed, in many cases, far too high. For instance, between Jasper Avenue and the Canadian National Railway tracks there is a large amount of property at present used for residential purposes which is assessed on the assumption that the property will eventually

be used for warehouse or industrial purposes. Again, on Jasper Avenue, west, property is assessed from \$100 to \$135 per foot, which at present is not in demand for residential or business purposes.

The same remarks in regard to the city selling property to which it acquires title, made in respect to the suburban area, also apply, but not with the same force, to the property acquired in the urban zone, not served with sewer and water, and it would appear to be desirable for the city not to dispose of property within this area for the next two or three years for residential purposes.

The assessed value of land on Namayo Avenue and district, and Whyte Avenue and district is still too high and requires adjustment. The values of property on Jasper and First Street appear to be reasonable, in fact, the values of property on certain parts of Jasper Avenue could be slightly increased.

STATEMENT No. 3—COMPARISON OF ASSESSED VALUES, 1913-1921

Location	Classification	Assessed value per foot frontage	
		1913	1921
Jasper Ave. between 100th and 101st Sts.	Business	\$2,500	\$1,400
First St. between 101st and 102nd Ave.	Business	2,200	1,050
Namayo Ave. bet. 102nd and 103rd Ave.	Business	900	182
106th St. between 98th and 99th Ave.	Residential	160	72
103rd St. between 102nd and 103rd Ave.	Wholesale	760	260
125th St. between 102nd and 103rd Ave.	Residential	80	42
Whyte Ave. between 105th and 103rd Sts.	Business	666	182
89th Ave. between 110th and 112th Sts.	Residential	80	47
Saskatchewan Ave. between 104th and 105th Sts.	Residential	85	76
80th Ave. between 106th and 107th Sts.	Residential	58	30

ASSESSED VALUE OF LAND PURCHASED BY CITY AT TAX SALES

Up to the present the practice has been to include in the assessment roll the assessed value of properties which have been bought in by the city at tax sales. This policy, if continued, will be disastrous, as in each year included in the tax levy is a considerable amount of taxes which the city cannot receive. Fortunately a reserve fund of over one million dollars has been created to take care of any loss, but this amount will be totally inadequate unless all properties bought in by the city at tax sales, and in respect to which the redemption period has expired, are immediately removed from the tax roll and placed on the list of property exempt from taxation.

According to Statement No. 2 the total assessed value of property bought in by the city at tax sales, up to and including the 1920 tax sale, is \$8,709,937. With this year's rate of 39.90 mills, the anticipated revenue from this property is \$347,526.48. No part of this amount can be received by the city until such time as title is obtained and the property sold.

ASSESSMENT OF BUILDINGS

According to the City Charter, Section 22, Chapter 42, 1920, the City Council may in any year by resolution assess one hundred per cent of the value of buildings for taxation. Improvements were originally assessed by the Town of Edmonton, but at the incorporation of the city in 1904 the assessment of im-

COMPARISON OF ASSESSMENT—TAX LEVY AND ARREARS OF TAXES

To show the relationship between the assessment, the current year's tax levy, the arrears of taxes and the value of property which has been bought in by the city at tax sales, Statement No. 2 has been prepared giving these particulars in respect to different areas within the outer and the inner zone.

Each area is numbered and the number is shown on the plan (see frontispiece). The numbers of the areas in the suburban or outer zone are shown in a yellow color and in the urban or inner zone in a blue color.

STATEMENT No. 2, SHOWING ASSESSED VALUE, ARREARS OF TAXES, AND TAXES LEVIED AGAINST DIFFERENT AREAS WITHIN THE CITY LIMITS

AREA		1921 ASSESSED VALUE				ARREARS OF TAXES			TAXES LEVIED, 1921		LANDS SOLD TO CITY			
No.	Description	Land	Improvements	Total	Per Acre	Total	Per Acre	Land	Improvements	Frontage Taxes	Total	Assessed Value	Taxes Against Same	
SUBURBAN AREAS														
1.	North of G.T.P. tracks. (Area 3705 acres.)	\$ 943,200	\$ 84,980	\$ 1,028,180	\$ 277.51	\$ 315,026.52	\$ 85.02	\$ 37,643.39	\$ 3,205.98	\$ 1,326.72	\$ 42,176.09	\$ 305,230	\$ 172,293.39	
2.	South of G. T. P. tracks and North of 104th Ave., West side of city. (Area 1593 acres.)	620,015	15,280	635,295	397.55	147,370.03	92.22	24,208.14	609.66	1,524.21	26,342.01	199,550	125,022.08	
3.	West and North of River, and South of 101st Ave., Capital Hill, etc. (Area 1453 acres.)	250,500	5,320	255,820	175.46	71,855.41	49.28	8,569.85	212.26	.....	8,782.11	56,790	28,667.49
4.	South of River and East of 106th St. (Area 1404 acres.)	899,765	82,900	982,665	699.90	253,653.65	180.66	34,726.63	3,307.56	1,302.39	39,336.63	367,952	178,279.88	
5.	South of River and West of 106th St. (Area 3008 acres.)	282,080	15,290	297,370	98.85	125,569.94	41.74	10,500.68	610.06	842.80	11,953.54	106,750	92,335.21	
6.	Industrial Heights and City Park Annex from G.T.P. to the River. (Area 397 acres.)	179,405	18,650	198,055	498.88	36,782.63	92.65	7,158.33	744.14	81.76	7,984.23	70,715	28,943.04	
Totals		\$3,174,965	\$222,420	\$3,397,385		\$950,258.23		\$ 122,807.07	\$8,689.66	\$5,077.88	\$136,574.61	\$1,106,987	\$625,541.09	

AREA		1921 ASSESSED VALUE			ARREARS OF TAXES			TAXES LEVIED, 1921		LANDS SOLD TO CITY			
No.	Description	Land	Improvements	Total	Per Acre	Total	Per Acre	Land	Improvements	Frontage Taxes	Total	Assessed Taxes Against Value	Same
INTRA-URBAN AREAS													
7.	North of River, within the area served with sewer and water. (Area 3431 acres.)	\$38,358,690	\$14,525,770	\$52,884,460	\$ 15,413.71	\$3,486,904.58	\$1,016.29	\$1,510,486.36	\$ 579,522.76	\$ 303,070.21	\$2,398,079.33	\$2,610.615	\$1,219,406.99
8.	North of River, outside the area served with sewer and water, except Hudson's Ba Co. subdivision. (Area 5484 acres.)	5,337,930	1,545,585	6,883,515	1,255.19	1,009,392.12	184.06	213,383.63	60,524.44	35,533.83	309,461.90	1,449,840	667,890.24
9.	Hudson's Bay Co. subdivision. (Area 1294 acres.)	4,783,010	58,580	4,841,590	3,156.18	427,769.85	278.85	191,196.70	2,337.36	4,273.11	197,807.17	1,038,900	410,849.38
10.	South of River, within the area served with sewer and water. (Area 1294 acres.)	7,536,090	2,182,140	9,718,230	7,510.22	1,075,757.20	831.34	299,346.01	87,067.42	104,153.00	490,566.43	1,636,925	675,688.20
11.	South of River, outside the area served with sewer and water, except area East of the C.N.R. tracks and North of 6th Street to River. (Area 1731 acres.)	1,247,545	109,780	1,357,325	784.12	319,475.35	184.56	49,556.16	4,330.14	4,952.26	58,888.86	476,820	219,489.91
12.	Area East of C.N.R. tracks and North of 7th St. to River. (Area 953 acres). 25,997 acres.	1,197,240	320,320	1,517,560	1,592.40	230,348.01	241.71	47,576.98	12,780.76	5,535.46	65,893.20	339,790	142,435.22
Total Intra-urban Area		\$58,460,505	\$18,742,175	\$77,302,680		\$6,549,647.11		\$2,321,545.84	\$746,612.88	\$ 462,538.17	\$3,520,696.89	\$7,602,950	\$3,335,749.94
Total Suburban Area		3,174,965	222,420	3,397,385		950,258.23		122,807.07	8,689.66	5,077.88	136,574.61	1,106,987	625,541.09
Total Area		\$61,635,470	\$18,964,595	\$80,700,065		\$7,499,905.34		\$2,444,352.91	\$755,302.54	\$ 467,616.05	\$3,657,271.50	\$8,709,937	\$3,961,291.03

provements was discontinued and was not reinstated until 1918, when the Charter was amended making improvements liable to assessment of sixty per cent. (60%) of their value. This percentage has since remained in force.

The following statement shows the selling price (recent sales) and the 1921 assessment of some business and residential property:

	Price Selling	Assessment 1921
101st Street and Jasper Avenue	\$200,000	\$170,000
101st Street and Jasper Avenue	100,000	70,250
101st Street and Jasper Avenue	90,000	73,000
Dwellings—		
93rd Street	2,900	2,980
100A Street	1,600	1,120
127th Street	6,500	4,140
126th Street	4,500	3,300
93rd Street	2,500	1,720
126th Street	4,300	2,830
126th Street	3,200	2,100
93rd Street	3,500	1,930
124th Street	6,000	6,360
81st Avenue	2,600	2,850
94th Street	3,500	2,550
125th Street	6,500	4,000
103rd Avenue	3,000	2,550
115th Avenue	3,300	2,640

It would appear from the above that the assessed value of improved residential and business property is reasonable and less than the actual selling price.

EXEMPTIONS

Schedule “D” contains a full description of lands exempt from taxation in 1920. The following is a summary:

STATEMENT No. 4—SUMMARY OF PROPERTY EXEMPT FROM TAXATION		
Description	Assessed Value	
	Land	60% of Buildings
Churches—		
Lands	\$ 314,215.00	
Buildings		\$ 524,220.00
Hospitals, Colleges and Institutions	1,778,460.00	2,753,100.00
City of Edmonton	2,478,030.00	
Governments (Dominion and Provincial)	1,504,260.00	1,887,840.00
Schools (Public and Separate)	675,860.00	
Miscellaneous	390,700.00	
Totals	\$7,141,555.00	\$5,165,160.00
Grand Total		\$12,306,715.00
Total, excluding City and School property		\$ 9,152,825.00

STATEMENT No. 5, SHOWING ASSESSED VALUE OF PROPERTIES EXEMPT FROM MUNICIPAL TAXATION, 1919, IN SOME OF THE LARGER CITIES

City	Govt. Property (National, Prov. and Municipal)	Educational Institutions	Churches and Religious Institutions	Hospital and Charitable Institutions	Other	Total Assessed of Taxable Property	Exempts Per Capita
Montreal	†\$118,061,880	\$ 44,660,950	\$ 23,618,760	\$ 18,178,200	\$ 18,618,956	\$623,820,959	\$ 317.22
Toronto	\$32,976,525	22,157,024	12,892,998	7,320,988	16,168,467	621,434,201	185.07
Winnipeg	14,282,440	5,349,750	3,866,670	1,648,970	14,999,120	236,023,520	218.93
Vancouver . . . . .	.....	.....	.....	.....	.....	36,399,825	205,044,673
Quebec	19,909,600	.....	.....	.....	*11,486,161	73,039,135	289.72
Ottawa	30,822,950	4,441,466	2,565,000	1,631,420	4,833,780	120,463,606	411.15
Hamilton	6,171,180	3,265,200	2,094,440	247,750	3,244,170	87,157,890	138.73
Calgary	†1,429,480	787,060	430,480	65,395	598,620	77,943,010	||44.15
Edmonton	†3,914,065	2,013,710	339,810	293,370	387,000	79,306,320	||105.27
Halifax	18,044,900	4,210,000	2,165,200	1,541,300	4,697,700	37,330,810	**511.00
St. John . . . . .	.....	.....	.....	.....	.....	43,915,900	100.00
London	2,030,702	1,416,060	1,123,200	114,600	554,985	40,783,044	88.65
Victoria	5,943,380	1,333,640	541,660	850,360	1,550,000	71,897,065	202.38
Regina	7,275,420	1,548,380	354,570	32,440	5,979,490	40,982,515	379.75
Charlottetown . . . . .	.....	.....	.....	.....	.....	5,704,308	71.43

§—1918 figures.

*—Includes Churches, Educational and Benevolent Institutions.

||—These figures represent the value of the land only.

†—1920 figures.

**—1921 figures.

(The above statement is taken from a bulletin issued by the Citizens' Research Institute of Canada.)

Statement No. 5 shows the assessed value of properties exempt from municipal taxation in 1919 in some of the larger cities in Canada. It is difficult to state whether this comparison is correct as it is not known what percentage, if any, of the value of buildings is included. In the case of this city the percentage of buildings liable to taxation, i.e. 60%, is not included in the statement, so that in this respect the comparison is not correct.

It has been customary to exempt from taxation church property and that of schools, colleges, and other organizations assuming to be doing a public service. The only ground for absolute exemption from taxation is absolute public service. In the case of Provincial and Federal government property, it would appear to be only reasonable that it should pay taxation to the municipality in which it is located in order that the burden can be more evenly distributed over the Province and Dominion respectively.

The loss of revenue from exempt property, excluding city and school property, with a 39.90 mill rate is as follows:

Churches	\$ 838,435.00	\$ 33,453.55
Hospitals, Colleges, and Institutions	1,550,160.00	61,851.38
Provincial University	2,981,400.00	118,957.86
Government Buildings (Dom. and Prov.)	3,392,100.00	135,344.79
Loss of revenue from exempt property		<u>\$349,607.58</u>

The churches which are allowed exemption from taxation include all classes of denominations (see Schedule "D", page 58).

In some instances the exemption amounts to \$150,000, while in others it is less than \$1,000. The exemptions under this class have grown to such an extent and are so varied that it would appear to be the fairest method to exempt none.

The exemptions in respect to hospitals, colleges and institutions are chiefly sectarian, and do not give "absolute public service."

The assessed value of property of the University of Alberta amounts to \$1,161,000 (land only), an approximate value of the buildings is \$3,054,000, or a value for assessment purposes, buildings being assessed at 60% of the value, of \$2,981,400, which, if taxed at the current year's rate, i.e., 39.90 mills, the taxes would amount to \$118,957. This amount is equivalent to a rate of 1½ mills on the present assessment. In addition to the taxpayers of the city having to bear the enormous expense of public and high school education, which is at least a Provincial service, they also have to lose revenue amounting to \$118,957 or, in other words, to contribute this amount annually towards the university education of the Province.

SOME COMPARISONS WITH OTHER CITIES

From the following comparisons with other cities it will be seen that the area of the city of Edmonton is out of all proportion to the population, and that the assessed value of land on a per capita basis is far in excess of what it should be. It will also be noticed that the percentage of tax collections is very much higher where the tax base is revenue-producing property.

STATEMENT No. 6, SHOWING COMPARISON OF ASSESSMENT, REVENUE, Etc., WITH CITIES IN EASTERN CANADA						
Description	Edmonton	Toronto	Hamilton	Ottawa	Halifax	London
Population	60,000	512,000	114,000	110,000	70,000	59,281
Area, in acres	27,200	20,640	7,910	5,295	4,300	6,423
Population per acre	2.20	24.7	14.4	20.7	16.2	9.2
Net Assessed Value of Land	\$ 61,641,540	\$250,421,270	\$ 43,669,280	\$ 52,000,000	\$ 13,392,300	\$ 18,385,045
Net Assessed Value of Land per acre	2,266	12,132	5,520	9,820	3,115	2,862
Net Assessed Value of Land per capita	1,027	489	383	473	191	308
Net Assessed Value of Buildings.....	18,964,595	188,725,317	64,962,030	48,000,000	33,170,800	20,686,436
Revenue from Tax on Land, Buildings and Business.....	3,441,651	18,783,726	..	3,504,500	1,972,065	1,849,774
Percentage of Current Taxes collected in 1920 ..	73.9	92.0	..	92.92	90.0	93.0

It is impossible to say why the city of Edmonton should have such an extensive area. It shows an utter disregard or lack of knowledge of community development by those responsible for the extension of the city limits. The area of this city is a source of ridicule, and while it may not be possible or advisable at this stage to reduce same, the area in future should only be given as that of the inner zone, namely 14,718 acres.

HOW CITY'S REVENUE OBTAINED

The city's revenue in 1921 is obtained from the following sources:

Taxation on Land	\$2,440,975.95
Taxation on Buildings	750,676.71
Business Tax (estimated)	250,000.00
Service Tax (estimated)	200,000.00
License Fees (estimated)	70,000.00
Special Frontage Tax for Local Improvements	467,558.26
Provincial Government Grant to High and Public Schools	87,200.00
Miscellaneous Revenue	260,061.00

The 1921 Tax Levy is distributed as follows:

		Per Capita
General (City Council)	\$ 924,324.27	\$15.14
Debenture Charges (City Council)	973,351.53	15.94
Library (Library Board)	43,964.69	.72
Public Schools (Public School Board) ..	1,126,006.59	20.48
Separate School (Separate School Board)	124,342.14	....
Total	\$3,191,989.22	\$52.28

Included in the above tax levies is the sum of \$245,000.00 representing discount for prompt payment of taxes. The city is also required to levy \$90,000.00 on behalf of the Provincial Government.

The revenue of the City Council is expended in the following manner:

Population 61,045.		
Fire Department	\$ 207,000.00	3.39
Fire Department, Water for Hydrants ...	36,500.00	.60
Police	169,894.00	2.79
Street Lighting	49,000.00	.80
Children's Shelter	20,000.00	.32
Health and Cemeteries	31,478.82	.52
Departmental Expenditures	176,850.32	2.90
Engineer's Department	34,336.15	.56
Maintenance of Road, Sewer, Bridges, etc.	112,900.00	1.85
Parks and Boulevards	10,000.00	.16
Street Cleaning, Scavenging, Drainage, Operation of Sewers,	150,800.00	2.47
Maintenance of Stables, etc.	26,825.00	.44
Miscellaneous	83,050.00	1.36
Hospitals and Grants	166,823.59	2.73
Bank Interest, Exchange, etc.	255,750.00	4.19
Total	\$1,531,207.88	\$25.08

THE SERVICE TAX

In 1920 the Council had the authority to impose an Income Tax, and collected from this source \$186,042.26. The Provincial Government amended the law to prevent cities in Alberta imposing an income tax in 1921. As it is generally believed that land and buildings are already overburdened with taxation, another source of revenue had to be obtained. The first suggestion was to impose a Rental Tax payable by all tenants, as it was thought that the tenant paid no taxes. It was doubtful if this contention could be supported in actual fact for the reason that accommodation of all descriptions, including office, store, warehouse and residence, was not sufficient to meet the demand and in consequence, with rising

rents, the landlord was enabled to shift the burden of taxation on to the tenant. The opposition to the rental tax was so strong that it was eventually dropped by the City Council.

The door for broadening the basis of taxation through the income tax, which, after all, is the fairest tax which has been devised, being closed, another proposal of a Service or "Community" Tax was considered by the Council, which consisted of a tax varying from \$5.00 to \$50.00 according to income on all persons over the age of 21 years. This tax too closely followed the principles of the Income Tax, and in consequence had to be dropped by the Council. Ultimately the city of Calgary obtained an amendment to its Charter, which the city of Edmonton was also compelled to take by the Provincial Government, as the only means of broadening the basis of taxation. The revenue originally estimated to be obtained from this tax was \$200,000, but it is doubtful if the actual revenue will amount to \$30,000. This tax is not based upon any principle of taxation, it is unsound in theory and in practice and should without question be abolished at the earliest possible date.

THE BUSINESS TAX—(ESTIMATED REVENUE 1921, \$250,000)

The present business tax was introduced in 1918, being based upon the Winnipeg system, but with a schedule of rates fixed in the City Charter instead of by by-law of the Council. The amendments to the Charter in respect to business tax are given in Schedule "B." The rates vary from 6% to 25% of the rental value of the premises occupied. The assessment is made up of the rental value of the premises occupied whether land or buildings.

LICENSE FEES

The estimated revenue from license fees in 1921 is \$70,000.00. A list of the license fees charged is given in Schedule "C." The following amendment was made to the City Charter at the last session of the Legislature:

"In cases where the amount of any license fee paid to the city for a license to carry on the business for which the business tax is assessed or levied is in excess of the proportion of the estimated cost to the city of its administration of licenses fairly chargeable against such license fee and of the estimated cost of the supervision, regulation and control of the business so licensed, the amount of the said excess shall be credited by the tax collection on account of the said business tax."

It is practically impossible to say what is the cost to the city for supervision of any particular class of business so that the original clause, before amendment, is given effect to, i.e.:

"No person who is assessed in respect to any business or special franchise shall be liable to pay a license fee in respect of the same business or special franchises save as aforesaid."

It will be realized from the above that the city's chief source of revenue at the present time is from a tax on the assessed value of land and buildings and from the business tax.

HOW TAXES COLLECTED

The following statement shows the amount of taxes levied and collected from 1913 to 1921:

STATEMENT No. 7, SHOWING TAXES LEVIED AND COLLECTED
1913-1921

Year	Total Amount of Taxes Levied	Amount Collected Including Arrears	Percentage of Taxes Collected Compared to Total Levy	Percentage Current Taxes Collected
1913	\$3,478,428.95	\$2,769,748.20	79.6	....
1914	3,769,970.36	2,397,277.19	63.5	....
1915	3,358,662.33	2,152,157.37	64.07	49.5
1916	3,283,613.63	2,034,644.47	61.9	49.3
1917	3,188,641.16	2,401,196.08	75.3	54.7
1918	3,655,371.76	3,282,458.66	89.7	54.5
1919	3,701,763.47	3,641,701.81	98.3	69.36
1920	4,540,885.41	4,362,859.18	96.07	72.18
1921	4,199,211.92	.....	....	....

It will be readily understood why the percentage of current taxes collected is not higher, when it is remembered that property bought by the city at tax sales is still assessed and taxed; that vacant property is being assessed at too high a value, and that land instead of buildings is the chief basis of taxation.

STATEMENT No. 8, SHOWING ARREARS OF TAXES OUTSTANDING
AS AT DECEMBER 31st, 1920

1. Arrears covered by 10-year extension agreements—	
(a) Improved property	\$1,149,225.05
(b) Unimproved property	1,208,134.13
2. Arrears not yet included in Tax Sale—	
(a) Improved property	626,188.34
(b) Unimproved property	990,881.79
3. Arrears on properties included in 1918 and 1920 Tax Sales, including amounts sold for and levies subsequent to sale—	
(a) Improved property	407,991.54
(b) Unimproved property	3,336,458.78
4. Business Tax arrears	54,556.90
5. Income Tax arrears	50,829.38
Total	\$7,824,265.91

TAX LEVY FOR EDUCATIONAL PURPOSES

It will be seen from Page 19 that the total tax levy for public schools is \$1,126,006.59, and for Separate schools \$124,342.14.

The enrollment for 1920 was as follows:

Public Schools	11,740
High Schools	2,050
Total	*13,790

(* Basis of twelve months)

The enrollment and attendance for May of the current year was as follows:

	Enrollment May 1921	Attendance May 1921
High Schools	1,636	1,511
Public Schools	9,431	8,546
Totals	*11,067	10,057

(* Basis of five months)

In 1920 the grants from the Provincial government amounted to \$71,666.00, and the estimate for the current year is as follows:

Public Schools	\$39,900.00
High Schools	23,600.00
Technical School	10,800.00
Commercial Schools	4,200.00
Night Schools	1,500.00
Total	\$80,000.00

The following statement shows the amount of grants received by some of the cities in Canada towards the cost of education:

	Amount of Grant	Per Capita
Toronto	\$235,000.00	\$.46
Vancouver	253,766.00	2.03
Halifax	27,000.00	.38
Ottawa	156,000.00	.14
Edmonton	71,666.00	1.19

The cost per capita for education in this city in 1921 is \$20.8, so that it will be seen how small a contribution is made by the Provincial government towards the cost of education, which is more or less a Provincial benefit.

CENTRALIZATION OF CONTROL IN FINANCING CITY'S CAPITAL EXPENDITURES

The City Council has to levy and collect School Taxes and pay over to the School Board one hundred per cent. of its tax levy, whether it is collected or not. As the city, in the past, has only collected approximately 72 per cent. of its tax levy, it will be realized how this arrangement cripples the financing of the City Council. The School Board makes its own arrangements for financing capital account regardless of the city; so that it is possible for the Council and the School Board to be on the market selling debentures at the same time without knowing what arrangements or what policy is being adopted by one or the other.

It is not right to divorce one phase of the city's expenditure from the other and to criticize the City Council alone for heavy taxation when the School Board's expenditure is far more likely to increase than that of the City Council. The problem of increasing school expenditure is one of the most serious which local authorities will have to deal with, and unless there is closer co-operation than at present between the two taxing authorities, permanent and stable reform cannot be obtained.

How can the city finance its current expenditures and pay to the School Board one hundred per cent. of its tax levy when it only collects 72 per cent. of its total tax levy? The proposal is impossible, and the School Board should be made to finance its own current account, with another bank if necessary, and the city should only be compelled to pay to the School Board its percentage of taxes collected as is the case in other provinces.

It is not intended by the above proposal to in any way limit or retard the activities of the School Board. If the Board, however, is responsible not only for education but also for the administration functions then it should assume the responsibilities of financing its current account.

If this suggestion is put into effect then the School Board would require to obtain legislative authority giving it power to borrow money on security of its taxes and if necessary to issue debentures as additional security for loans obtained. This would not in any way interfere with the Board financing its expenditures but it would certainly give very necessary relief to the City Council.

An alternative to the above would be the system adopted in Great Britain where the Board or Education Committee is responsible for educational matters and the departments of the Municipal Council are responsible for the administrative detail, such as maintenance of buildings, medical attendance, accounting, etc. By this system the duplication of administrative departments is avoided.

ENCROACHMENTS OF DOMINION AND PROVINCIAL GOV'TS. UPON CITY'S SPHERE OF TAXATION

The following figures, taken from statistics prepared by the Citizen's Research Institute of Canada, show the proportion that each taxpayer has to pay in Dominion, Provincial and Municipal Taxes in the following cities:

	Dominion	Provincial	Municipal	Total
Vancouver	25.14	16.87	38.51	80.52
Edmonton	25.14	12.13	54.53	91.80
Regina	25.14	10.05	32.52	67.71
Winnipeg	25.14	8.60	28.70	62.44
Toronto	25.14	6.23	40.53	71.90
Montreal	25.14	5.50	28.61	59.25
Halifax	25.14	5.26	18.37	48.77
St. John	25.14	6.66	15.82	47.62
Charlottetown	25.14	5.38	8.29	38.81

The above named may be used for comparative purposes, although it is very difficult to make a true comparison without knowing how the figures are arrived at in each particular case. For instance, Edmonton's per capita municipal tax would be reduced to \$50.00 if the amount included in the tax levy for discount on prompt payment of taxes, i.e. \$245,000.00 was deducted from the tax levy and this per capita tax can be still further reduced to \$40.00 per capita if the adjustments hereinafter referred to are carried out.

While the above statement may show the per capita direct tax of the Dominion and Provincial governments it does not show the amount of indirect taxes taken from the community by these governments. During the war the Provincial government imposed a Patriotic Tax which apparently has now become permanent and amounts to 2 mills on a fixed assessment of \$45,000,000.00 or an annual tax of \$90,000.00. In addition, the Province collects numerous license fees, amusement tax and all license fees on automobiles owned and operated by citizens. The revenue derived by the Provincial government from the amusement tax in 1920 was \$48,721. Two picture theatres alone paid the government last year \$17,966. As the large percentage of this revenue is derived from the citizens of this city, it is recommended that the Provincial government be approached with the view to the city receiving at least 50% of same.

When it is remembered that the city has to bear practically the whole of the cost of education and in addition contribute a considerable amount towards

Provincial revenues, it would appear only reasonable that the city should be given power to at least tax Provincial government property which has an assessable value of \$2,091,040.00. With this year's tax rate of 39.90 mills, this assessment would produce a revenue to the city of \$83,432.00, and this contribution of the Provincial government would be justifiably spread over the whole of the Province.

At present Dominion, Provincial and Municipal Taxes overlap and are levied upon a "hit and miss" sort of principle. There is no scientific basis of distributing taxation, and no effort made to co-relate the taxes so that they can be distributed on a basis of equality. The machinery for collection and the cost of administration is very much greater than it would be if there was some system of consolidation. There is no doubt that the time is opportune and there is a public demand for a scientific redistribution of taxation. Unfortunately such an adjustment will take some considerable time to materialize and the object of this report is to make adjustments which will be immediately effective and which will in some measure relieve the acute situation as it is found today. This phase of taxation has been mentioned with the object that it should not be overlooked and in support of other suggestions which have been made from time to time for a complete revision and distribution of Dominion, Provincial and Local taxation.

There is no doubt that considerable economies could be effected if the machinery for collecting Dominion, Provincial, and Local taxation was consolidated.

REVENUE DERIVED BY SOME CITIES FROM SOURCES OTHER THAN TAXATION

The following cities derive revenue from the sources named, other than revenue obtained by way of taxation:

*Ottawa, from Dominion government	\$75,000 per annum
Ottawa receives from the Street Railway.....	16,000 per annum
Montreal receives from the Street Railway	500,000 per annum
Halifax receives from the Street Railway	44,000 per annum
Toronto receives a subsidy from the Dominion government of	273,500
Montreal receives all revenue from Amusement Tax and License Fees	866,554
Vancouver receives from government towards the cost of education	253,766
Vancouver receives from the Liquor Act	250,912

*In addition the government maintains and keeps in repair an extensive park system, including roads, etc.

The following is an extract from an article written by Mr. Harold Fisher, Mayor of Ottawa, in 1918, when entering into a new arrangement with the Dominion government for a contribution towards the cost of civic service:

"The proposition that government buildings should pay taxes is not new. The British government has for many years paid rates on the Houses of Parliament and other government property situate in London.

"At Dublin the government contributes annually an amount equal to what it would pay if it were rated like other property, and maintains the police force.

"In the United States the government pays one-half of all the cost of administration of the District of Columbia. In 1917 the amount paid by the government of the United States was \$6,313,903. Of this sum, \$3,147,367 was paid for educational purposes."

PART 2.

Proposed Re-adjustment of Assessment and Taxation

STATEMENT No. 9, COMPARATIVE SUMMARY OF TAX LEVIES FOR YEARS 1917-1921 INCLUSIVE

	1917	1918	1919	1920	1921
General Tax Levy—Net Assessment	\$100,213,850.00	\$91,873,720.00	\$79,306,320.00	\$79,191,550.00	\$80,202,245.00
Mill Rate	26.50	30.00	35.30	P.S. 45.00 R.C.S. 41.76	P.S. 39.90 R.C.S. 38.80
General Municipal Purposes	839,147.37	1,055,529.20	908,305.01	1,241,956.40	851,146.88
General Debenture Interest and Redemption	880,606.28	872,568.45	867,907.30	848,035.67	896,514.32
Schools—(1) Public	660,000.00	715,000.00	760,000.00	1,050,000.00	1,043,000.00
(2) Separate	80,000.00	86,000.00	90,000.00	100,000.00	115,000.00
Library	32,000.00	.....	20,000.00	46,661.35	40,991.46
Discount	168,064.10	31,423.58	153,450.96	253,566.71	245,336.56
Special Taxes—	\$2,659,817.75	\$2,760,521.23	\$2,799,663.27	\$ 3,540,220.13	\$3,191,989.22
Local Improvements (Property Share)	\$ 407,734.72	\$ 396,277.46	\$ 390,911.26	\$ 380,556.74	\$ 345,094.95
Water Frontage	112,164.91	112,202.11	112,202.11	112,370.14	114,136.00
Whiteway Lighting Maintenance	5,786.03	6,065.16	5,958.22	3,013.69	7,772.96
Private Plumbing .....	.....	.....	.....	.....	.....
Wadhurst Park Sewer	407.23	887.83	1,142.88	322.24	279.35
Water Rates Arrears	1,348.00	695.51	283.33	268.75	275.00
Special Health Arrears .....	.....	.....	.....	.....	.....
Water Extension Construction	1,382.52	.....	.....	.....	.....
Supplementary Revenue Tax (Provincial) .....	.....	77,694.25	63,727.65	64,383.57	90,000.00
Business Tax .....	.....	168,439.21	180,677.30	254,103.09	270,000.00
Income or Service Tax .....	.....	132,589.00	147,197.45	186,042.26	200,000.00
	\$ 3,188,641.16	\$ 3,655,371.76	\$ 3,701,763.47	\$ 4,541,280.61	\$ 4,219,547.48

It will be noticed from the above that the Public School and Separate School levies have increased from \$740,000 in 1917 to \$1,158,000 in 1921—an increase of \$418,000, or 56 per cent.—and that the amount allowed for discount on taxes has increased from \$168,064.10 to \$245,336.56—an increase of \$77,272.46.

Proposed Adjustment in Assessment and Taxation

In the preliminary report of the Committee appointed by the National Tax Association to prepare a plan of a model system of state and local taxation published in 1919 the three following fundamental principles were laid down:

(a) That every person having taxable ability should pay some sort of direct personal tax to the government under which he is domiciled, and from which he receives the personal benefits that government confers.

(b) That tangible property, **by whomsoever owned**, should be taxed by the jurisdiction in which it is located because it there receives protection and other governmental benefits and services.

(c) That business carried on for profit in any locality should be taxed for the benefit it receives.

The report further states:

"We proposed, therefore, a personal tax which shall be levied consistently upon the principle of taxing everyone at his place of domicile for the support of the government under which he lives; a property tax upon tangible property, levied objectively where such property has its situs and without regard to ownership or personal conditions, and finally, for such states as desire to tax business, a business tax which shall be levied upon all business carried on within the jurisdiction of the authority levying such tax. By this method, we believe it is possible to satisfy every legitimate claim of every state without imposing unequal and unjust double taxation upon any class of income, property, or business. We propose, in other words, nothing more than to ask the states to apply logically and consistently the principles that today underlie the greater part of their tax laws. By so doing we are recommending action along the line of least resistance and for our proposals we find many precedents in the legislation of this and other countries."

Professor T. S. Adams, Professor of Political Economy in Yale University, who was a member of the Committee appointed by the National Tax Association stated in regard to the report:

"I regard this report as one of the wisest and most helpful statements ever published concerning the proper structure of the tax system of the American State. It is so admirable that credit for its production should be confined to those who participated in its production."

The above sets out very clearly the principles and methods of imposing taxation and should be the basis of adjustment of taxation in this city.

PROPERTY TAX—READJUSTMENT IN ASSESSMENT OF LAND VALUES

A very serious problem has arisen in all cities in Western Canada due to the owners of property surrendering their title to the municipality for arrears of taxes. This has meant in most cases a very large reduction in the value of

property assessable for taxation, in addition to the large reductions which have already been made since the time of inflated values during the boom period. In this city the assessment will be reduced in 1922 by approximately \$9,000,000, due to the removal from the assessment roll of all properties purchased by the city at tax sales. This amount with a mill rate of 39.90 mills (the rate for 1921) means a loss in revenue of \$359,100 per annum.

With the concurrent increase in expenditures due to increased wages and cost of materials, etc., an unduly large increase in the mill rate has occurred, which has increased taxes on unremunerative vacant property to such an extent that the adjustment made by the municipality in the assessed value of land so as to encourage owners to retain their title and continue to be taxpayers, is more than offset. As the amount of property acquired by the city as a result of tax sales increases the situation will become critical, particularly where uncontrollable expenditures such as sinking fund and interest are excessive, and if some determined effort is not made to redistribute the burden of taxation fairly and equitably according to the ability of the taxpayer to pay, the increased burden of taxation on improved property will result in its confiscation also.

RENTAL TAX UNSOUND

In the beginning of the present year it was suggested that a rental tax be imposed in addition to a tax on property. Although the tax on improved property rests, in the first instance, upon the owners of houses, the tendency according to economic theory is to increase rentals by an amount sufficient to cover the tax. In actual practice in Western Canada, rentals are rarely normal, being usually either very high or very low. The possibility of the increased tax being shifted to the tenant depends largely upon the rental situation at the particular time. If the demand for houses is strong the probability is that a new tax on buildings would be shifted. The rental value as a basis of taxation is used successfully in Great Britain, but it is not and has not been used successfully for any length of time in any place of importance conjointly with a property tax. The rental tax can only be imposed in Western Canada as a temporary expedient and even then only in cases where conditions would not be such that the landlord could pass the property tax on to the tenant.

There is no doubt that the principal basis of taxation must be property, i.e. land and buildings, but at the same time the assessment must be compiled on a sound and equitable basis. It is useless to continue the assessment of land which, owing to its topography, is unsuitable for development such for instance as ravines. Outlying subdivisions must be assessed on an agricultural acreage value. By continuing to assess this property at an excessive value the city is taking credit for taxes which it will never receive. The assessment must be based on reasonable valuations and not so much upon potential values which may never materialize. The city's financial position will be greatly strengthened rather than impaired by putting the assessment on a sound businesslike basis.

PROPOSED REDUCTION IN ASSESSMENT \$20,000,000

It is recommended that the following reductions be made in the assessed value of land. The total reduction, i.e. \$14,016,570, will of course be partially affected by the value of the property to be taken over by the city as a result of tax sales, and which has an assessed value at present of approximately \$9,000,000. However, it is estimated that the total reduction in land values should amount to approximately \$20,000,000, leaving a net assessed value of land for taxation of \$41,627,810.

District,	Area of District Acres	Total Assessed Value of Land	Present Assessed Value per Acre Avg.	Proposed Assessed Value per Acre Avg.	New Assessed Value of District	Reduction in Assessed Value of Land in Districts
Suburban Area	11,570	\$3,174,965	\$ 274	\$ 100	\$ 1,157,000	\$2,017,065
Intra-urban Area—						
No. 7, (see Plan and Statement No. 2)						
Area North of River, within area served with sewer and water ...	3,431	38,358,690	15,413	9,982	34,250,000	4,108,690
No. 8, North of River, outside area served with sewer and water ...	5,484	5,337,930	1,255	500	2,742,000	2,595,930
No. 9, North of River, Hudson's Bay Co.	1,534	4,783,010	3,156	1,500	2,301,000	2,482,010
No. 10, South of River, within area served with sewer and water ...	1,294	7,536,090	7,510	4,636	6,000,000	1,536,090
No. 11, South of River, outside area served with sewer and water ...	1,731	1,247,545	784	400	692,400	555,145
No. 12, South of River, East of C.N.R. Tracks	953	1,197,240	1,592	500	476,500	720,740
Total		\$61,635,470			\$47,618,900	\$14,016,570

ASSESSMENT OF BUILDINGS

At present buildings are assessed for 60% of their value, although the Council has the power to increase the value for assessment purposes to 100%. It is not proposed to make any change in the percentage for 1922. It may be deemed advisable, however, to increase this percentage to 80% in 1923. The present assessed value of buildings is \$18,964,595, which with the revised assessed value of land, i.e. \$41,627,810, will make a total property assessment for 1922 of \$60,592,405, compared with a total assessment of \$80,600,065 in 1921.

FURTHER REDUCTION IN TAX LEVY ON PROPERTY \$798,000

In 1921 the tax levy on property was reduced by \$350,406 compared with the tax levy in 1920. The above reduction in the assessment will mean a further reduction in taxes on property based upon the 1921 mill rate, i.e. 39.90 mills, of \$798,000. The tax rate in 1921 was reduced by 5.10 mills compared with the rate for 1920. It is very desirable, if any real benefit is to be derived from the reduction in the assessment, that the tax rate should not be increased; in fact, if at all possible, it should be reduced.

To reduce the tax levy by \$798,000 without increasing the mill rate, revenue

must be obtained from other sources and expenditures must be reduced. The adjustment can be made in the following manner:

I. At the last session of the Legislature the city was given the power to tax its public utilities as though they were privately owned and operated. This is sound business, and until municipalities adopt this policy they will always be open to criticism from opponents of municipal ownership for not making full and proper charges against revenue. The city of Montreal receives from the privately-owned street railway \$500,000 per annum, which goes towards the reduction of taxation.

If public utility rates are reasonable and a profit can be made, then it should be taken into current revenue because this is the best method of broadening the basis of taxation. The revenue is received monthly, in cash, and is easily collected. It is estimated that the profit on the public utilities this year will be \$250,000, and in 1922, with reduced wages and cost of material, the profit should be at least \$350,000. Having regard to the condition of the city's finances, it is very strongly recommended that this cash revenue should be taken into general revenue in 1922, thereby materially assisting in the radical adjustment which must be made in the assessment.

Revenue from Public Utilities	\$350,000
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II. Included in the current year's tax levy is the sum of \$245,000 to provide for a discount on the prompt payment of taxes. This amount is equivalent to a 3 mill rate. In order to give this discount it must first of all be added to the tax levy so that there should be no objection to its being discontinued if the same result is obtained by reducing the tax levy. A considerable objection to a discount, particularly the very large one which is given in this city, i.e. 10%, is that the taxpayer who has the money at the right time obtains a considerable advantage over other less fortunate taxpayers. It is a considerable disadvantage to this city when comparisons are made to have such a high tax levy. This levy can be reduced by \$245,000 if the discount is discontinued. In order to secure the prompt payment of taxes, instead of giving a discount, interest at the rate of 6% should be added on all taxes not paid before the 1st of June, a further 3% on the 1st of August and an additional 2% on the 1st of November. This added interest will cover the interest which has to be paid on current loans from the bank and any extra expense which the city is put to in enforcing the collection of taxes.

It is, therefore, proposed by this method to reduce the tax levy by an additional	\$245,000
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III. It is proposed to make adjustment of the amount to be levied for sinking fund each year. A separate report is being prepared on this matter and special legislation will have to be obtained to put it into effect. The following is an instance of what is intended in this connection. At present under Bylaw No. 472 which is for a 10-year term, \$675,980 has been raised for the purchase of property. This annual sinking fund levy to refund this amount in 10 years is \$53,743. If the time for repayment of these debentures is extended to 50 years, which it should be for land, then the annual sinking fund levy will be \$3,228 or an annual saving of \$50,515.

It is estimated that with the adjustment referred to in this clause and the reduction in the general sinking fund levy due to a part of the debt being redeemed that the sinking fund levy in 1922 will be \$188,000 less than in 1921:

Reduction in tax levy	\$188,000
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IV. Now that the reserve for uncollectable taxes amounts to \$1,023,810, and having regard to the proposed readjustment in the assessment, the levy made

in 1921, i.e. \$100,000, in respect to this reserve might be discontinued in 1922:

Reduction in tax levy	\$100,000
V. Estimated reductions in general expenditure on account of reductions in wages and cost of material:	\$100,000
Total estimated reduction in tax levy	\$983,000

The loss of revenue by reducing the assessment by \$20,000,000 with a tax rate of 39.90 mills is \$796,000, so that the above estimated reduction in the tax levy of \$983,000 provides an excess of \$185,000.

FURTHER REDUCTION IN MILL RATE

Assuming that the levy of the School Boards will be the same in 1922 as in 1921, the total tax levy on property is estimated to be \$2,203,989, compared with \$3,191,989 in 1921. The rate required with a net assessment of \$60,592,405 would be 36.35 mills compared with 39.90 mills in 1921, a reduction of 3.55 mills.

In estimating the reduction in the assessment, no allowance has been made for increasing the assessment if the present extensive exemptions are curtailed.

For reasons already given, it is strongly recommended that application be made at the next session of the Legislature for an amendment in the law which will allow the city to assess for taxation all churches, religious institutions, hospitals, colleges, etc., referred to in Schedule "D."

If this request is granted the assessment will be increased by \$2,388,595.

Application should also be made to the Provincial government, for reasons already given, for power to assess the land and buildings of the University and of the Provincial government buildings.

It seems preposterous, having regard to the excessive burden of taxation in this city, to exempt from taxation these properties with an assessed value of \$5,073,400, thereby losing a revenue, with a 39.90 mill rate, of \$202,428, or in other words, contributing this amount annually in order to save the other parts of the Province from their legitimate share of the expense in the upkeep and maintenance of these buildings.

If the city is successful in its appeal for power to assess the above institutions for taxation, then the net assessment will be \$68,054,400. To raise \$2,203,989 with this assessment would require a tax rate of 32.40 mills, a reduction of 7.40 mills compared with this year's rate, in addition to a reduction in the assessment of \$20,000,000.

The above is without question the only way to place the property tax on a proper basis which the city should make every effort to obtain and put into effect. The city's finances are such that it cannot any longer continue to bear a burden which should be borne by the whole of the Province.

INCOME TAX

A charter amendment was passed in 1918 which gave the city authority to impose an income tax for two years on the annual income of every person residing or ordinarily resident in or carrying on any business in the city, upon the following basis:

- On the first \$1,000 of taxable income or any part thereof one per centum.
- On the next \$1,000 of taxable income or any part thereof one-and-a-half per centum.
- On the next \$1,000 of taxable income or any part thereof two per centum.
- On the next \$2,000 of taxable income or any part thereof three per centum.

On the next \$5,000 of taxable income or any part thereof five per centum.
On all taxable incomes in excess of \$10,000 eight per centum.

Income to be exempt from taxation in the following cases:

Of an unmarried individual, a widow or widower without dependent children,
\$1,000.

Of all other persons, \$1,500.

The above income tax provisions were enforced in the years 1918, 1919 and 1920, but were discontinued in 1921 on account of the Provincial Legislature refusing to give the city power to impose an income tax. The following are the collections which have been made in respect to this tax to date:

1918	\$113,847.52
1919	133,897.22
1920	176,543.15
1921 to 26th August...	32,329.34
	<hr/>
	\$456,617.23

To take the place of the Income Tax this year, the Provincial Legislature, at the request of the city of Calgary, enacted legislation which gave the cities power to levy a Service Tax. This tax is wrong in principle, is not levied upon the least suspicion of "ability to pay," or "benefits received," by the person taxed, and is one of the most abortive taxes ever conceived. It is, therefore, very strongly recommended that the Service Tax be abolished for the year 1922 and that application be made at the next session of the Provincial Legislature to re-enact the Income Tax law. A draft bill is given in Schedule "A."

The taxable income and the percentage to be paid is the same as the 1918 and 1919 tax law, but the exemptions are as follows:

- (1) If an unmarried individual or widow or widower, without dependent children, \$1,000.
- (2) Of all other persons, \$2,000, and a further exemption for each child under sixteen years of age, dependent upon parents, \$200.

Professor Bullock, of Harvard University, says in a communication addressed to the Chairman of the Manitoba Commission, under date of November 10th, 1919, as follows:

"I have looked over the draft of the proposed municipal tax law. I have examined particularly Section 34 on Page 14 of the Act and am of the opinion that it would be a great mistake to allow, in connection with your proposed income tax, credits for the amount of other taxes paid during the year, as this section seems to do. The effect of this section would be, practically, to offset other taxes against the amount of income tax assessed, which would not only impair the revenue but lead to an enormous amount of lost motion. It would mean that hundreds of income tax statements would have to be made and hundreds of income taxes assessed only to find that no tax was actually due from the taxpayer. Wisconsin has tried this thing out thoroughly and the Wisconsin Tax Commission is thoroughly sick of it and has recommended its repeal.

"In an income tax law it is proper to treat other taxes as a deduction from taxable income. In other words, if a man pays \$500 of taxes in any year his taxable income for that year ought to be diminished by that amount, but this is as far as an income tax law should go. I had occasion last winter to thresh the whole subject over anew in connection

with the work I had on the New York State income tax, and all that I then learned confirmed me in the opinion I had previously formed, after careful study, to the effect that it is highly undesirable to allow other taxes which a man pays to be offset from the amount of his income tax." Professor Adams similarly expressed his views, as follows:

"You ask my opinion about the propriety of crediting against the proposed income tax the amount of any tax paid on (or in respect of) property or business. Your question, as I understand it, is not about the propriety of treating such taxes as deductions from gross income in computing net income, but about the propriety of permitting taxes in respect of property and business to count dollar for dollar in payment of the income tax.

"In answering your question it will be convenient to deal first with the proposed credit on account of (property) taxes on real estate.

"1. Taxes on real estate: such taxes are essentially taxes in rem, whether they are measured by the capital (market, cash or fair) value or by the annual value. The owner of the property may have no net income for the year in question; he may derive no net income from the property in question; he, nevertheless, must pay the tax, because, as stated above, it is on the property, not on the person. The property tax is thus essentially different from the personal income tax, which is adjusted to the net capacity of the individual to pay, ascertained in such a way that losses in one line of activity offset against the personal income tax because they are essentially different things.

"Furthermore, such property taxes cannot correctly be said to be borne by the taxpayer. In Canada and the United States, where real estate taxes carry a very large part of the trade burden, it is plain that such taxes do not diminish the income of the recipient by the full amounts paid. In buying real property, the purchaser discounts or amortizes the ordinary tax burden. He pays less for the property than he would pay if there were no taxes. In large part, he buys tax free. The purchaser shifts the burden largely from himself to the previous owner. The selling value of the property tends to be reduced by the capitalized amount of the tax burden. When the purchaser pays these taxes he is merely paying something which he has provided for and for which he has been compensated in advance. These are additional practical reasons of great importance why the person who pays real estate taxes may not properly credit them against his personal income tax:

"(a) All over the world, real estate carries a specially heavy burden of taxation. This is an almost universal phenomenon. It is equitable and proper as well as prevalent. This special burden, as explained above, is carried by the land not by the landowner. Moreover real estate benefits in part by the 'unearned increment'. It is hardly necessary to say that many erroneous conclusions are based on the fact that the 'unearned increment' is real and that many fiscal crimes have been committed or attempted in its name. But the truth remains that the owner of real estate derives a great benefit from mere growth, the development of business, and from a general expenditure of the government. He may, therefore, be called upon to pay a special tax.

"(b) The other practical consideration is the great benefit which owners of real estate may fairly expect to derive from the proposed new system of income taxation. The income tax will not be introduced for

fun. It is needed to pay expenses which must in some way be met. If the income tax is not introduced to meet the increasing financial burdens of the government, will not real estate be compelled in large measure to bear the growing burden? The income tax is thus being introduced in large measure to save real estate. The owner of real estate is receiving all that he can legitimately demand in freedom and exemption from a new burden which, without the income tax, would necessarily fall largely on his shoulders. He cannot ask, fairly, in addition, to cut down his share of the income tax by using the property tax, which he pays, as a credit or offset.

"Business Tax: business taxes should not be offset against the personal income tax because the two taxes are imposed for different purposes and to satisfy two distinct fiscal liabilities. The personal income tax is imposed upon the taxpayer at his domicile in proportion to his ability to pay, because of the allegiance which the citizen owes to the government under which he immediately lives, for the protection it affords, the schools which it maintains, the beneficent institutions which it supports. The business tax, however, is imposed at the place where the taxpayer earns his income, as a contribution towards the expenses which the government must meet in maintaining suitable conditions for business. The taxpayer frequently conducts his business in a jurisdiction other than that in which he lives. Both jurisdictions may properly levy a tax on net income. The business tax may be (or in respect of) gross sales, rental value, floor space, or net income, etc., but whether on basis of net income or something else, it is distinct and different from the personal income tax, and has for present purposes no necessary connection with it.

"Here one finds the real mistake of those persons who propose to offset property and business taxes against the personal income tax. They are consciously, or unconsciously, single taxers—advocates not of a single tax on land but of a single tax on income. They start out with the assumption, often unconsciously, that the personal income tax is the sole and only correct tax, and then they naturally and logically desire to offset or credit against it all other taxes which they pay on different bases.

"History and experience amply prove that there are a number of sound and separate bases of taxation; land is one; business is another; personal ability to pay is another. No one ever proposed to offset or credit against the income tax a local improvement assessment, or as they are called in the States, a special assessment or betterment tax. Here it is very plain that the local improvement or special assessment is a separate thing, justified on grounds entirely different from those this explains, and justify the personal income tax, but the property tax and business tax are equally, if not so plainly, separate and distinct from the personal income tax."

The President of the New York Tax Association, in an address delivered by him to that organization, in 1917, said:

"The income tax is the fairest kind of tax because it takes every man in accordance with his ability to pay. Taxes are paid out of income and the income which a man enjoys is the fairest test that can be devised of his ability to contribute his share to the cost of government. A man who has made an unfortunate investment, or who owns a new business which has produced and made no return, is not in as good a

position to pay taxes as the lawyer or professional man earning a large income, and yet the former, under a property tax, is obliged to contribute, while the latter escapes entirely. The income tax is the only tax that will reach the professional and salaried classes who enjoy big incomes which are today tax exempt."

A recent report of the Special Commission in the State of Nebraska, on revenue and taxation, says:

"The merits of the income tax are unquestioned. Among peoples well advanced industrially, it is an essential aid in bringing about an equitable apportionment of the tax burden. (1) As a test of ability it is a fairer basis than the value of property upon which the property tax rests, for the reasons pointed out elsewhere, that all kinds of property are not equally productive and not equally indicative of the ability of the citizen to pay taxes. (2) In the second place, it is needed to reach that considerable class of persons in each community who enjoy an income out of all proportion to the property owned. And in the third place, it is desirable as a substitute for the troublesome personal property tax."

The following is an extract from the Manitoba report:

"The growing burden of municipal expenditure and the escape of intangible property, have combined to make the movement towards a state income tax, for municipal purposes, all but inevitable. It has grown rapidly in favor within recent years, and its adoption has been recommended by the leading authorities on public finance, including Professor Seligman, of Columbia University; Professor Bullock, of Harvard; Professor Adams, of Yale; and Professor Phlen, of California. The State Income Tax has been adopted by a considerable number of the American States, including Wisconsin, Massachusetts, Connecticut, West Virginia, Oklahoma, Mississippi, Nebraska, North Carolina, and South Carolina, and lastly, in 1919, by the State of New York, and it has been recommended by the State Tax Commission for California and for general adoption by a committee of the National Tax Association in their 'Plan of a Model System of State and Local Taxation.'

"It is true that in many of the commonwealths where an income tax exists, it has not been other than a very modified success, and in some an absolute failure, but the reason of this is found in the absence, in the case of such States, of the one condition essential to success, namely, centralized administrative control. Where, as in Wisconsin and Massachusetts, the administration of the tax has been placed in the hands of a permanent State Tax Commission, the income tax has been a phenomenal success. The State retaining in its own hands only a percentage of the yield to cover cost of administration. In it the principle of information at the source, as opposed to the principle applied in the British income tax of stoppage or collection at the source, has been found to work successfully. It must also be noted that it is primarily an urban tax, the rural communities contributing only a small percentage of the yield. This is in accordance with general experience, and with the views of the leading authorities, who are agreed that income tax administration is least effective in purely agricultural communities."

Professor Bullock further says:

"There is no modern tendency anywhere to abandon property as the basis of taxation. The taxation of income has been greatly extended

since the opening of the nineteenth century, but that has not prevented the substitution of property for income as the basis of taxation in certain cases. What has really happened is that modern countries are using both income and property as the bases of taxation, according to the circumstances of the base; that they have found income taxes useful for some purposes and property taxes for others; and that the two imposts have been shown to be complementary and not mutually exclusive forms of taxation."

Almost every authority on taxation can be quoted in support of the income tax as the fairest tax which can be imposed, the only question of doubt is in respect to the method of collection. From the experience which has been gained in the State of Wisconsin, where the State imposes and collects the tax for the municipalities, only retaining a sufficient percentage to cover the cost of administration and collection, there is no doubt if the Provincial government organized a Provincial income tax department to impose and collect the income tax for the municipalities, that with the assistance of the local assessors and collectors the overhead cost of collecting such a tax would be very much reduced and its enforcement would be very much better than by the individual local assessors and tax collectors. In levying such a Provincial income tax for local purposes, the returns in respect to the Dominion Income Tax should be made available for the Provincial income tax department which would further reduce the cost of administering such a tax.

The following is a copy of a communication to the Chairman of the Manitoba Commission, from Professor Adams, of Yale University:

"The literature on the subject of the personal income tax is now so vast, American opinion now so nearly unanimous, and the results of American experience so nearly conclusive—at least for the United States—that extended discussion seems unnecessary. The State or Provincial income tax is now a demonstrated success.

"(a) It is on the whole the cheapest tax to assess and collect of any of the major taxes. In Wisconsin the cost of administering the income tax has always been less than one-and-one-half per cent of the tax assessed, and in some recent years it has barely exceeded one per cent. The Federal income tax usually costs less than 2% to administer and collect, and in recent years, with the high war rates, the cost has sunk to less than one-third of one per cent.

"(b) What has been said above regarding evasion, and the so-called inquisitorial features of the business tax on net profits, applies equally to the personal income tax. With moderate rates and fair administration, the tax payers have no excuse for dishonesty or evasion. I do not wish to convey the idea that there is no evasion. There is, and continual measures must be taken to keep such leakage to a minimum; but this leakage is small compared with the similar leakage which marks the property tax, even the tax on real estate.

"(c) If the rates are moderate the tax is not shifted. It does not increase the cost of living. This has long been an accepted conclusion of political economy. It is completely borne out by experience. The cost of living has risen more in countries like France, which makes comparatively little use of income taxation, than it has in countries like Great Britain and the United States, where income taxes now constitute the principal sources of public revenue. Taxes cannot be shifted merely because the taxpayer wishes to shift them. Force must be used to pass them on, i.e. the business man must withdraw his capital and thus

reduce the supply of products before prices will go up; but business men will not move away or withdraw their capital from the place of industry in which it has been the most profitable to them merely because of a moderate income tax. Assume that the tax rate is 8 per cent, a rather extreme rate, thus leaving the taxpayer 92 per cent of his net income. 92% of the largest income he can make is still larger than 92 per cent of some smaller income, and it will make no difference if the Province of Manitoba does adopt an income tax while surrounding provinces do not adopt it. They must have equivalent taxes, and taxes which the average taxpayer is likely to fear and dislike more than the income tax. No tax can be popular per se, but if a certain aggregate of taxes must be raised, the taxpayer does as a matter of fact and experience prefer the income tax to other taxes, after he has tried the income tax.

"(d) The difficulties and defects of the income tax are not those usually attributed to it, viz., evasion, inquisitorial features, driving business away and the like; but a real difficulty is found in combining the personal and business income taxes. This, however, can be surmounted without grave trouble.

"While, no doubt, there are considerable advantages in favor of the income tax being imposed and collected by a Provincial tax department for the local urban authorities, it would appear that for the year 1922 the draft bill (see Schedule "A") should be presented to the Provincial Legislature at its next session for enactment into law, so that the city can impose and collect its own income tax, at the same time, however, steps should at once be taken to organize the urban municipalities throughout the Province so that a unanimous request can be made to the Provincial government to establish a Provincial tax department, with the view to the tax being levied and collected by the Province in the year 1923.

BUSINESS TAX

It has already been stated that the city is imposing a business tax based upon rentals. It is not proposed to alter this tax at the present time, although perhaps there may be some criticism as to whether "rental" is the fairest basis for such a tax.

The following opinions are quoted in support of the business tax. Fiscal history, in short, amply bears out the statement of Professor T. S. Adams, that:

"Business taxes are as old as organized business. They are all but universal throughout the world, and show no tendency to disappear with the passage of time. We have hundreds of them in the United States. Frequently with us the necessity of taxing business is not frankly acknowledged, and all sorts of indirect efforts are made to accomplish the same end under the guise of so-called franchise taxes, incorporation fees, corporate excess taxes, and the like. These are in reality forms of business taxation, and in my opinion, we shall never have even an approximately consistent scheme of taxation until the necessity for separate business taxation is recognized, and imposts laid which are consciously designed to express the fiscal obligations of business as such."

In 1919 a committee appointed by the American National Tax Association, consisting of several experts, under the chairmanship of Professor Seligman,

unanimously approved of a graduated business tax as a substitute for the discarded personal property tax. The conclusion arrived at by this committee was as follows:

"The rental paid is indeed no exact index of the prosperity of the business, but even in theory it is as close an approximation as the personal tax. The assessment of stock-in-trade proceeds on the assumption that the larger the stock the more prosperous the merchant. The business rental assessment proceeds on the assumption that the larger the stock the greater will be the space required, and therefore the higher the rental; and while the business rental tax is not inferior to the stock-in-trade tax in theory, it possesses the advantage of working almost automatically, instead of spasmodically or not at all. It can be collected easily, certainly, and without undue inquisition, and with reasonable fairness. While this business tax may not always be a correct measure of the proper contribution to public revenues, it is so far superior to the old, haphazard personal property assessment that in the Canadian Provinces, where the system has been long in vogue, no one desires a return to former conditions."

Professor Bullock, in a communication addressed to the chairman of the Manitoba Commission, under date October 18th, 1919, says:

"A business tax based on rental value results in inequalities between different lines of business, as your experience shows. This tax ought not to be abolished unless you can devise some substitute, since business ought to contribute something to the support of your municipalities. A tax on gross receipts of business enterprises would, very probably, be better than your present rentals tax, and you could adopt it with tolerable assurance that you were thereby increasing your revenue, and at the same time securing a fairer distribution of the tax. The tax on gross receipts is not an ideal tax, and I believe a tax on the net income of business enterprises would be better if public opinion is prepared to accept it. I would not advise you to adopt the tax upon net receipts, unless you can be reasonably certain that public opinion in your community favors it. This is a matter in which public opinion is important, because, without the co-operation of the taxpayers, the administration of a tax on net income is very difficult."

The last report of the American National Association, made in 1918, states as follows:

"In the taxation of business various methods may be employed. The tax may be levied in the form of a fair indication of the profits of a business. It is evident that a tax of fixed amount, such as is often imposed by license taxes, even though the amount may vary for different trades and occupations, cannot on account of its inequality, be recommended as an adequate method of taxing business. In connection with licenses imposed upon certain occupations, chiefly for the purpose of police regulation, a charge of fixed amount may be entirely wise and unobjectionable; but the case is very different with a tax levied with a view to obtaining revenue. External indicia of business profits may be adopted as the basis of a system of business taxation with very tolerable results. They produce a certain amount of inequality, since none of the indicia can lead to anything but a very rough approximation of business profits. A combination of several indicia, such as gross receipts, rental values of premises occupied, and the number of employees, might, together with a proper classification of occupations, and a carefully

adjusted schedule of rates, result in a form of business taxation that would operate as well as, let us say, French business tax; but the administrative difficulties multiply as the basis of taxation is made more complicated, so that ultimately a point is reached where such a system becomes less convenient and in some ways more troublesome than a system which at the start adopts net income as its basis. The committee has come to the conclusion, therefore, that the proposed business tax should, except in certain cases, be levied upon the net income derived from business carried on within the State levying the tax. Prior to the coming into force of the Federal income tax, it would probably have been unwise and impracticable to adopt net income as the basis of business taxation, but today every business concern of any considerable size is obliged to make a return of its net income to the Federal government, and it is, therefore, both practicable and convenient to impose a business tax upon net income."

THE PRINCIPAL SOURCES OF TAX REVENUE

The system of taxation from which the city will obtain the large bulk of its income has now been dealt with, and it is strongly recommended that:

- (a) Every person having taxable ability should pay through the "Income Tax."
- (b) Tangible property, land, and buildings, by whomsoever owned, shall be taxed.
- (c) Business carried on for profit shall be taxed for the benefit it receives.

LICENSE FEES

It has been previously pointed out that the license fees enumerated in Schedule "C" must, according to the present law, be deducted from any business tax which may be imposed, although according to an amendment to the Charter at the last session of the Legislature, the principle was recognized that the city is entitled to impose an additional tax in cases where increased cost of administration or supervision is necessary in respect to any business.

It is submitted that increased supervision and cost of administration is necessary in respect to all those businesses enumerated in Schedule "C," and it is, therefore, recommended that a charter amendment be applied for at the next session of the Legislature which will give the city power to collect these license fees in addition to any other tax which may be imposed or collected in respect to the same business. It is also recommended that the following license fees be amended particularly in view of the above suggestions, as follows:

Slot Machines from	\$25 to \$50
Bakeries	5 only.
Barber	10 only.
Bath-House Keeper	10 only.
Boarding House (per 100 sq. ft. for ground floor only)	1
Laundry	10 only.
Manicurist	5 only.
Shoe Shine	5 only.
Restaurant	25 only.

MOTOR AND VEHICLE LICENSE FEES

At present all motor vehicles owned and operated by citizens or business houses located in the city are licensed by the Provincial government, and the

whole of the revenue from this source goes to the government and no part is paid to the city, whereas 100 per cent of the revenue is paid to the Department of Public Works for maintenance of roads in the rural municipalities.

The following are the license fees charged by the government, based upon wheel base:

Motorcycle	\$ 5.00
For motor vehicle not exceeding 100 inches	15.00
Exceeding 100 inches but not exceeding 105 inches	17.50
Exceeding 105 inches but not exceeding 110 inches	20.00
Exceeding 110 inches but not exceeding 115 inches	22.50
Exceeding 115 inches but not exceeding 120 inches	25.00
Exceeding 120 inches but not exceeding 125 inches	27.50
Exceeding 125 inches but not exceeding 130 inches	30.00
Exceeding 130 inches but not exceeding 135 inches	32.50
For every motor vehicle exceeding 135 inches	35.00

In addition to the above, the Provincial government charges each driver of a motor a license fee of \$3.00.

The revenue obtained by the Provincial government from automobiles owned and operated by citizens is as follows:

No. of touring cars licensed	3,446, amount	\$56,859
Motor trucks licensed	383, amount	7,660
Chauffeurs licensed	509, amount	1,527
Total		\$66,046

The only vehicles licensed by the city are as follows:

Drays, double or motor	\$5.00
Single	3.00
Jitney (per seat)	5.00
Taxi or vehicle for hire	10.00
Trucks, 1 ton or less	10.00
1 ton to 2 tons	15.00
2 tons to 3½ tons	25.00
3½ tons to 5 tons	40.00
Over 5 tons	50.00

The total revenue derived by the city from the above is \$3,452.00. In considering the question of motor license fees, it may be of interest to know the amount of similar license fees paid in Great Britain:

	Average Annual License Fees
Automobile taxes on horse power	\$69.50
Motorcycles	8.00
Motor for commercial goods	84.00
Road Locomotives	100.00
Motor Tractors	64.00
Motor Hackneys	80.00
Horse-drawn vehicles (private)	4.00
Horse-drawn Hackney	4.00

It will be seen from the above that the license fees paid to the Provincial government for a similar class of vehicle is very much less than the license fees paid in Great Britain.

It is hoped that the Provincial government will appreciate the reasonableness of a request from the city for fifty per cent. of the revenue from license fees paid

in respect to motor vehicles owned and operated by citizens and business houses of the city. It is recommended that this application be made to the Provincial government.

The city's paved streets urgently need repair, and if repairs are not carried out immediately, next spring a very large amount of money which has already been expended upon the construction of these pavements will be wasted. Many of the paved streets, if painted with asphalt next spring, will be stopped from disintegrating.

It is imperative, therefore, that the city should take steps to create a fund for putting all its streets, both paved and unpaved, in a thorough state of repair. By following such a course, in addition to the large saving of capital monies which will be effected, the owners of automobiles and motor trucks will be saved a considerable sum of money in maintenance costs.

FUND FOR ROAD REPAIRS

It is, therefore, suggested and strongly recommended that a fund be created and solely devoted to the purpose of repairing roads within the city limits, by:

(a) Applying to the Provincial government for 50% of all license fees paid to it in respect to automobiles owned by citizens and business houses of the city.

Estimated revenue from this source..... \$33,023.00

(b) The city applying to the Provincial government at the next session of the Legislature for power to impose a driver's license fee of \$10.00 in respect to all automobiles and motor cars using city streets or to impose an additional tax of \$10.00 upon each automobile or motor. This additional tax to be collected by the government when collecting its tax, and paid over to the city.

Estimated revenue from this source 38,290

(c) Imposing a license of \$5.00 upon every horse in the city. It is estimated that there is a total of 1,350 horses. 5,750.00

\$77,063.00

Total estimated revenue to create special fund for repairing paved and unpaved streets within the city limits\$77,063.00

(d) Passing legislation making it compulsory upon the City Council to spend all the revenue derived from the above sources in repairing streets and making each individual Alderman and responsible official personally liable for any monies diverted towards any other expenditure.

IMPROVEMENT IN SANITARY CONDITIONS

In order to obtain revenue for special services rendered and so that the sanitary conditions of the city can be improved, it is recommended that in addition to all other taxes a special tax of \$10.00 per annum be imposed upon all improved-property owners located upon but not connected to sewer and water mains, and that a special tax of \$5.00 per annum be imposed upon all improved property owners outside the sewer and water area, to cover the extra cost of sanitary requirements.

SUMMARY OF RECOMMENDATIONS

The following is a summary of the recommendations contained in the foregoing report:

	Page No.
1. The present Service Tax be discontinued and not levied in 1922.....	40
2. That application be made at the next session of the Provincial Legislature for an amendment to the City Charter making it clear that the city can exempt from taxation property purchased by it at tax sales, and in respect to which the redemption period has expired	14
3. That the City Assessor be instructed to adjust the assessment of land values in the different districts of the city on the lines suggested in the statement shown on Page 28. The total reduction including removal from the tax roll of properties acquired by the city as a result of tax sales not to exceed \$20,000,000. The Assessor to consider the suggested new valuations as average land values in the districts referred to, and to make particular adjustments in the value of land, which, at present may be used for residential purposes, but which is supposed to have some potential value, for the reason that it may in the near future be required for industrial purposes	28
4. That application be made at the next session of the Legislature for an amendment to the Charter which will give the city power to fix a tax rate not exceeding 20 mills in respect to property included in the suburban zone	13
5. That the Assessor be instructed to make a re-valuation of buildings more particularly residences, in 1922, so that the assessment can be adjusted for the year 1923.	29
6. That no land acquired or to be acquired by the city as a result of tax sale procedure, which is located in the suburban zone, be sold for residential purposes:	13
7. That no land within the urban zone outside the area which is served with sewer and water, be sold for residential purposes until further instructions are given by the City Council.	14
8. That the rates at present charged for the services of the public utilities be retained for 1922, and that the estimated surplus earnings, i.e. \$350,000, be taken into current revenue.	30
9. That the present system of discounts on prompt payment of taxes be discontinued, thereby reducing the tax levy by \$245,000, and that an amendment to the charter be obtained at the next session of the Legislature giving the city power to charge 6% interest on taxes not paid by the 1st June, and 8% on taxes not paid by the 1st August, and 10% on taxes not paid by the 1st November	30
10. That the levy of \$100,000 as a reserve for uncollected taxes be discontinued in 1922 if the above adjustment in the assessed value of land is agreed to.	30
11. That application be made to the Provincial government for power to assess Provincial property within the city.	31
12. That the law be amended which will give the city power to assess the University property for taxation so that the taxes	

on this institution shall be borne by the whole of the Province and not the city of Edmonton alone.	31
13. That application be made to the Provincial government to amend the City Charter excluding all property of Churches, Institutions, Colleges and Hospitals, from the list of properties exempt from taxation.	31
14. That application be made to the Provincial Legislature for power to re-impose an income tax in accordance with the provisions set out in the draft bill (see Schedule "A").	32
15. That application be made to the Provincial Legislature for an amendment to the City Charter which will enable the city to levy and collect license fees enumerated in Schedule "C" in addition to any business or other tax.	39
16. That the present license fees be amended as set out on Page.	39
17. That application be made to the Provincial government for 50% of the motor license fees collected from residents and business houses in this city, and that the city be given power to charge an additional license fee of \$10 in respect to each automobile and \$5 for each horse so as to create a fund for repair and up-keep of roads. The additional license fee on automobiles to be collected by the government and paid over to the city.	40
18. That application be made to the Provincial Legislature for 50% of the revenue from the Amusement Tax collected in the city.	23
19. That the city obtain power at the next session of the Legislature to impose a tax of \$10 on the owners of improved property located on sewer and water and not connected, and \$5 in respect to improved properties outside the sewer and water area, to cover the extra sanitary service required.	41
20. That application be made to the Provincial Legislature for an amendment to the law which will make it compulsory for the city to pay over to the School Board its proportion of the tax levy as and when collected.	22
21. That application be made to the Provincial Legislature to amend the law making the City Council responsible for all debenture issues, including those of the Public and High School Boards.	22
22. That application be made at the next session of the Provincial Legislature for power to re-adjust the city's sinking fund levy in accordance with the life time of the particular work or purchase of land covered by the respective bylaws.	30

CONCLUSION

It is very necessary that all matters referred to in this report be taken into consideration by the Council at the earliest possible date as, depending upon its decision will be—

- (a) The preparation and completion of the assessment for the year 1922.
- (b) The preparation of the budget covering current expenditures for 1922.
- (c) The consideration of the 1922 tax rate.
- (d) The necessity for preparing special legislation covering the several recommendations in respect to assessment, taxation, license fees, etc.

It is hoped that from the information contained in this report the Council will be able to arrive at such decisions as will assist in materially improving the finances of the city.

In considering the recommendations which have been made throughout this report in regard to approaching the Provincial government for a part of the revenue derived by it from the Automobile and Amusement Taxes, and for power to tax all property in the city, by whomsoever owned, the Council, while recognizing that the Provincial government, like all other governments, must obtain revenue to meet its expenditure, will realize at the same time that, in fairness to the city, the Provincial government should not use its greater power to take from the city cash revenue, to exempt its property from taxation, and to leave to the city sources of taxation which do not produce cash revenue, i.e. vacant property. In the readjustment of taxation which must be made in order to place the city's finances on a sound basis, which after all will be in the best interests of the Province, a spirit of fairness and co-operation should govern the attitude of the Provincial government towards the city.

Respectfully submitted,

D. M. DUGGAN,
Mayor.

C. J. YORATH,
Commissioner.

Schedule 14

SCHEDULES

Schedule "A"

AN ACT TO FURTHER AMEND "THE EDMONTON CHARTER"

His Majesty, by and with the advice and consent of the Legislative Assembly of Alberta enacts as follows:

The Edmonton Charter is further amended by adding after Section (—) thereof the following:

"INCOME TAX"

In this Act and in any by-law or regulations made thereunder, unless the context otherwise requires:

1. "Person" means any individual or person and any syndicate, trust, association or other body or any body corporate, and the heirs, executors, administrators, successors, trustees and assigns or other legal representatives of such person.

2. "Assessor and Tax Collector" means the officer or officers, official or officials of the City of Edmonton appointed for the purpose of assessing, levying and collecting the income tax authorized by this Act.

3. "Taxpayer" means any person liable to pay or believed by the Assessor and Tax Collector, or other civic officer authorized to make assessments or collect taxes, to be liable to pay any tax imposed by this Act.

4. "Year" means calendar year.

5. "Income" means the annual net profit or gain or gratuity, whether ascertained and capable of computation as being wages, salary, or other fixed amount, or unascertained as being fees or emoluments or as being profits from a trade or commercial or financial or other business, calling or profession, directly or indirectly received by a person from any office or employment, or from any profession or calling, or from any trade, manufacture or business, as the case may be, whether within or without the city, and the annual net profit, gain or gratuity from any other operation, undertaking or concern whatsoever or where-soever, and shall include the interest, dividends or profits directly or indirectly received from money at interest upon any security or without security, or from stocks, or from any other investment, and, whether such gains or profits are divided or distributed or not, and also the annual profit or gain from any other source, including the income from but not the value of property acquired by gift, bequest, devise or descent; and including the income but not the proceeds of life insurance policies paid upon death of the person insured, or payments made or credited to the insured on life insurance, endowment or annuity contracts upon the maturity of the term mentioned in the contract or upon the surrender of the contract, with the following exemptions and deductions:

- (a) Such reasonable allowances as may be allowed on appeal for depreciation or for any expenditure of a capital nature for renewals; and in the case of mines a reasonable allowance for depletion thereof but in the case of a mine leased on a royalty basis no deduction for depletion shall be allowed in addition to the sum paid as royalty and including also interest (except interest on capital) paid during the year in the operation of the business from which the income is derived, provided the debtor reports the amount so paid and the form of indebtedness together with the name and address of the persons to whom interest was paid.

(b) The amount of income tax which is paid to any other city or town or province or the Dominion of Canada, or to the governments of Great Britain and the United States of America.

(c) Dividends or incomes received by any person from stocks, shares, or interest in any co-partnership, corporations, joint stock company or association, the income of which shall have been assessed under the provisions of the Act; provided that when only part of the income of any co-partnership, corporation, joint stock company, or association shall have been assessed under this Act, only a corresponding part of the dividends or income received therefrom shall be deducted, and provided, further, that said co-partnership, corporation, joint stock company, or association report the name and address of each person owning stock or having such interest and the amount of dividends or income paid such person during the assessment year.

(d) In case of corporations paying taxes to the Province of Alberta under the Corporation Taxation Act, being Chapter 19 of the Revised Statutes of Alberta, 1907, without amendments, the income of any such corporation shall be the net profit or gain arising from the business of such corporation, controlled, conducted or carried on within the City of Edmonton only.

(e) Federal, Provincial and Municipal taxes paid during the year upon the property or business from which the income hereby taxed is derived.

6. A "dependent child" means a child under eighteen years of age and entirely dependent on the taxpayer for support, or over eighteen years of age and entirely dependent on the taxpayer for support on account of physical or mental incapacity.

7. In the case of the income of persons residing or having their head office or principal place of business outside of the city but carrying on business therein or therefrom either directly or through or in the name of any other person, the income shall be the net profit or gain arising from the business of such person controlled, conducted or carried on in or from the City of Edmonton, provided, however, that in the case of banks such income shall for the purposes of this part of this Act be deemed to be two per centum of the average for the year of the deposit in the Edmonton branch or branches; in the case of telegraph and express companies, ten per centum of the gross receipts for the year from tolls and charges collected at their office or offices in the City of Edmonton; the case of railway companies in respect of their passenger, freight and other transportation charges, two per centum of their gross receipts at the office in the city from passenger, freight and other transportation charges; in the case of every other branch where no separate profit and loss account is available, the net income shall be deemed to be ten per centum of the gross business of the Edmonton branch; if, however, the person assessed can show to the satisfaction of the collector that his or its net profit of the Edmonton branch is less than ten per centum of the gross business thereof, the net income shall be the actual profit shown by such person, but in no case shall it be deemed to be less than five per centum of the gross business.

8. There shall, beginning with the year 1922, subject to the exemptions set out below, be assessed, levied and collected, and paid upon the annual income of every person residing or ordinarily resident, or carrying on or engaged in any business, trade, calling or profession in the City of Edmonton the following taxes:

(a) On the first \$1,000 of taxable income, or any part thereof, one per centum.

On the next \$1,000 of taxable income, or any part thereof, one-and-one-half per centum.

On the next \$1,000 of taxable income, or any part thereof, two per centum.

On the next \$2,000 of taxable income, or any part thereof, three per centum.

On the next \$5,000 of taxable income, or any part thereof, five per centum.

On all taxable incomes in excess of \$10,000 eight per centum.

- (b) On the taxable incomes of corporations paying taxes to the Province of Alberta under the Corporations Taxation Act, being Chapter (—) of the Revised Statutes of Alberta, 1907, five per centum.

Provided that the Council may delegate to the Commissioners power to investigate the rate of levy upon the incomes of any class or classes of persons under this Act with power, in case one commissioner shall find that the rate imposed hereunder is working an injustice in respect of such class or classes of persons, or that it is expedient so to do, to make reductions in such rate and otherwise readjust the principles of their respective assessments, and for the purpose aforesaid to make rules governing the assessment of incomes of such class or classes of persons and the rate or rates of any such levy under this Act. The findings of the commissioners shall be final and conclusive. If the commissioners cannot agree upon a decision, then the matter shall be referred to the City Council whose findings shall be final and conclusive.

- (c) Incomes shall be exempt from taxation under this section as follows:

1. Of an unmarried individual, a widow, or widower without dependent children, \$1,000.
2. Of a husband and wife living together as a family unit, \$2,000.
3. Of all other individuals, \$2,000, and a further exemption for each child under eighteen years of age, dependent upon parents, \$200.

- (d) The tax shall be assessed, levied and paid upon the income for the calendar year last preceding, except that the collector may permit any person whose fiscal year is not a calendar year to have the tax computed on the basis of his or its income for the twelve months ending with his or its last preceding fiscal year.

In computing exemptions and taxes payable under this Act, the incomes of husband and wife and if any child or children under eighteen years of age shall be combined as the basis of determining the tax payable.

9. The following incomes shall not be liable to taxation hereunder:

- (a) The official income of the Lieutenant-Governor of the Province of Alberta.
- (b) The naval and military pay and pensions payable by the Dominion of Canada, or by the government of Great Britain.
- (c) The incomes of consuls and consular agents, who are citizens of the country they represent and who are not engaged in any other business or profession.
- (d) The income of any religious, charitable, agricultural and educational institutions, boards of trade, and other such institutions as are not carried on for the purpose of profit.
- (e) The income of labor organizations and societies, and all benevolent and fraternal beneficiary societies and orders.
- (f) The income of mutual corporations not having a capital represented by shares, no part of the income of which inures to the profit of any member thereof, and of life insurance companies, except such amount as is credited to shareholders' accounts.
- (g) Incomes of clubs, societies, and associations organized and operated solely for social welfare, civic improvement, pleasure, recreation or other

non-profitable purposes, no part of the income of which inures to the profit of any stockholder or member.

10. (1) Every person liable to pay income tax under this Act shall, on or before the twenty-eighth day of February in each year, without any notice or demand, deliver to the Assessor and Tax Collector a return, in such form as the Assessor and Tax Collector may prescribe, of his total income during the last preceding year. In such return the taxpayer shall state an address to which all notices and other documents to be mailed or served under this Act may be mailed or sent.
 - (2) The return, in case of a corporation, association or other body, shall be made and signed by the president, secretary, treasurer, or chief agent having a personal knowledge of the affairs of such corporation, association or other body, or in any case, by such other person or persons employed in the business, liable or believed to be liable to taxation, as the Assessor and Tax Collector may require.
 - (3) If a person liable to taxation hereunder is unable, for any reason, to make the return required by this section, such return shall be made by the guardian, curator, tutor, or other legal representative of such person, or if there is no such legal representative by someone acting as agent for such person, and in the case of the estate of any deceased person, by the executor, administrator or heir of such deceased person, and if there is no person to make a return under the provisions of this subsection, then such person as may be required by the Assessor and Tax Collector to make such return.
 - (4) All employers shall make a return of all persons in their employ receiving any salary or other remuneration, and all corporations, associations, co-partnerships and syndicates shall make a return of all dividends and bonuses paid to shareholders and members. Such returns shall be delivered to the Assessor and Tax Collector on or before the twenty-eighth day of February in each year, without any notice or demand being made therefor, and in such form as the Assessor and Tax Collector may prescribe.
 - (5) The Assessor and Tax Collector may at any time enlarge the time for making any return.
11. The Assessor and Tax Collector shall on or before the thirtieth day of June in each year or on or before such other date as the Council of the City may in any case or cases prescribe assess and determine the several amounts payable for the tax, and shall thereupon prepare an income tax assessment roll on which he shall enter the name of every person liable to pay the tax hereunder and opposite thereto he shall also enter the amount of the tax payable by such person, but no assessment or levy shall be invalid by reason of the name of the wrong person having been placed upon said roll in respect of any amount of tax or by reason of any error or omission in such roll.
12. (1) The Assessor and Tax Collector shall not be bound by any return or information supplied by or on behalf of a taxpayer, and notwithstanding such return or information or if no return has been made, the Assessor and Tax Collector may determine the amount of the tax to be paid by any person.
 - (2) Any person liable to pay the tax shall continue to be liable, and in case any person so liable shall fail to make a return as required by this Act, or shall make an incorrect or false return, and does not pay the tax for which he is liable in whole or in part, the Assessor and Tax

Collector may at any time assess such person for the tax, or such portion thereof as he may have failed to pay.

13. The Assessor and Tax Collector shall appoint (with the approval of the City Commissioners) such number of assistants as shall from time to time be deemed advisable. All assistants shall be under the control and supervision of the Assessor and Tax Collector.

14. The Assessor and Tax Collector or his assistant, or any other officer, agent, clerk or employee shall not divulge or make known to any person in any manner, except as provided by law, any information whatsoever obtained by him in the discharge of his duties, or permit any income return or copy thereof, or any paper or book so obtained, to be seen or examined by any person except as provided by law.

15. (a) Any officer, agent, clerk, or employee violating any of the provisions of the previous section or failing to perform any duty under this Act shall upon conviction be punished by fine not exceeding one hundred dollars, or, in default of payment of such fine, by imprisonment for a period not exceeding six months.
- (b) Such officer, agent, clerk or employee upon such conviction shall forfeit his office or employment and shall be ineligible for re-appointment.
16. (a) For the purpose of this Act, the Assessor and Tax Collector and his assistants shall respectively possess all power to examine all persons and to inspect all properties, books or documents which shall be deemed necessary for the determining of the assessment under this Act or the income of any person.
- (b) The Assessor and Tax Collector and his assistants shall have power to examine under oath and to require the making of sworn statements and to administer and take oaths and affirmations under the Statutes of the Province of Alberta on that behalf.
- (c) If the Assessor and Tax Collector desires further information, or if he suspects that any person who has not made a return is liable to taxation hereunder, he may, by registered letter, require additional information or a return containing such information as he deems necessary to be furnished him within fifteen days.
- (d) The Assessor and Tax Collector may require the production or the production on oath, by the taxpayer or by his agent, employee or officer, or by any person holding or paying, or liable to pay any portion of the income of any taxpayer, of any letters, accounts, invoices, statements and other documents.
- (e) Any officer, authorized thereto by the Assessor and Tax Collector, may make such enquiry as he may deem necessary for the purposes of this Act, and for the purposes of such enquiry such officer shall have all the powers and authority of the Assessor and Tax Collector, including the power to administer and take oaths and affirmations under the Statutes of the Province of Alberta in that behalf.

17. For every default in complying with the provisions of the preceding section, the taxpayer, and also the agent, employee or officer or person required to make production as aforesaid, shall each be liable on summary conviction to a penalty of one hundred dollars for each day during which the fault continues.

18. If any person, agent, employee or officer required by law to make a return under this Act shall fail or refuse to make a return, there shall be added to the tax, in respect of which such return is required under this Act, a penalty of one per centum per month on the assessment fixed by the Assessor and Tax Collector, such penalty to be levied in addition to the tax payable, and any other

penalty which may accrue for default in payment, or any other default under this Act; and if any such person, agent, employee or officer shall make a false return then, upon conviction by a magistrate, such penalty of one per centum per month on such assessment shall be added by the Assessor and Tax Collector every penalty under this section to be computed from the date the said tax became payable. There shall be a right of appeal as in the case of assessment of land and all the provisions of this Charter relating to the giving of notice of such appeal the procedure for and at such appeals and in all other respects, shall apply, but at the request of any taxpayer or his agent the proceedings before the Commissioners, the Council and the District Court Judge on any appeal shall be held in camera.

19. As soon as each Income tax roll or supplementary roll or rolls has been completed, the Collector shall transmit by mail a notice containing a statement of and demand of income tax to each person whose name and address appears on the said roll or supplementary roll or rolls or to the agent of such person whose address has been transmitted to him; and such statement and demand shall mention the time when such taxes are required to be paid, and penalties herein mentioned will be charged; and the said collector shall enter taxed, and such entry shall be prima facie evidence of the mailing of such notice the date of mailing such notice in said tax rolls opposite the name of the person and demand, but any omission or error in such notice or failure to mail the same within the time specified shall not invalidate any taxes levied, or relieve any person from the payment thereof.

20. The collector shall, if directed by resolution of the Council, also give notice in a newspaper published in the city, in such manner as the Council may direct, in respect to the time and place of payment of such taxes and such other general particulars as are contained in the notice of demand aforesaid.

21. Upon all taxes remaining due and unpaid on the date or dates respectively fixed by by-law or by-laws of the Council for the year in which such taxes were levied, there shall be added, upon the date specified in the by-law as a penalty, an additional sum amounting to seven per cent. of such taxes, and thereafter upon the beginning of each month three-fourths of one per centum of such taxes. Such income tax so due and in arrear and penalties shall be and become, and shall thereafter remain, a charge upon all lands within the city the property of the taxpayer, upon the Tax Collector issuing and filing with the Registrar of the North Alberta Land Registration District a certificate showing the amount of such income tax in arrear and penalties and the name of the taxpayer liable to pay same. No penalties to be imposed after certificate has been deposited with the Registrar.

22. All the provisions of and powers contained in the Edmonton Charter, relating to the right of the city to levy taxes in arrear with costs by distress and sale or by action or suit at law, shall be and are hereby incorporated with and shall be deemed to be a part of this Act to enable the city to recover and collect said income tax hereunder, together with all and every penalties and penalty and costs, by distress and by action or suit at law, and to give priority to said income tax which shall rank the same as and shall have equal priority with taxes in arrear under said Charter.

23. The first return to be made by the taxpayer under Section 9 hereof shall be made on or before the first day of June, one thousand, nine hundred and twenty-two and all taxpayers shall (subject to the provisions of this Act) be liable to taxation in respect of their incomes for the year ending the thirty-first day of December, one thousand, nine hundred and twenty-one, and for each and every year thereafter as provided by this Act, provided that so far as the acts and proceedings to be done and taken for the year one thousand, nine hundred and

twenty-two are concerned, such acts and proceedings shall be done and taken as soon as possible after the dates fixed therefor respectively in this Act.

24. In case the Assessor and Tax Collector shall prepare one or more supplementary income tax assessment roll or rolls, then all the provisions of this Act relating to the assessment roll and tax rolls shall apply mutatis mutandis to said supplementary assessment roll or rolls and to supplementary tax roll or rolls to be made therefrom.

25. Paragraph (d) of Section 84, as amended by Section 3 of Chapter 74, Statutes of Alberta, 1921, is hereby amended by adding thereto "and all persons being British subjects by birth or naturalization, of the full age of 21 years, whose names appear on the income tax assessment roll."

Schedule "B"

CHARTER AMENDMENTS COVERING BUSINESS TAX

In the year 1918 and thereafter, every person, firm, partnership, company or corporation, carrying on, exercising or operating any trade, manufacture, financial or commercial institution, premises occupied as warehouses or storehouses, businesses, occupations, arts, professions or means of profit or livelihood, in the city, shall be assessed on the assessment roll of the city a sum equal to the full annual rental value of the premises, whether buildings or lands or both in or on with such trades, manufactures, financial or commercial institutions, businesses, occupations, arts, professions or means of profit or livelihood are respectively carried on, exercised or operated.

Provided that for the purposes of this subsection, on the annual rental value of the lands of railway companies occupied by railway tracks (including sidings) shall be six per cent. of the valuation per mile of track, fixed by the provisions of Chapter 30 of the Statutes of Alberta, 1906, and amendments thereto, or by order in council from time to time passed pursuant thereto.

The assessment made under this subsection shall be known as "business assessment," and the tax levied thereon shall be known as "business tax."

Nothing in this subsection contained shall be deemed to include any premises used or occupied solely for the purpose of a private dwelling house, private residence or as an apartment, tenement or private lodging house.

Each person, firm, partnership, company, or corporation, shall pay to the city a business tax not exceeding 25% of the business assessment of such person, firm, partnership, company, or corporation, as shown on the assessment roll, and each individual in any such firm or partnership shall be directly responsible for the payment of such tax.

For the years 1918 and 1919 and in each year thereafter, the business tax payable to the city hereunder shall be the following percentage of the business assessment:

- (a) Every person carrying on the business of a bank or banks, an express company carrying on business on or in connection with a railway or steamboats or other vessels, a telegraph or telephone company, or a railway company, or cabaret, 25 per centum.
- (b) Every person carrying on the business of a wholesale merchant or wholesale grain dealer, or of a commercial or manufacturers' agent, fifteen per centum.

- (c) Every person practising or carrying on business as a physician, surgeon, oculist, medical electrician, dentist, veterinarian, osteopath, chiropractic or such like occupation, 20 per centum.
- (d) Every person carrying on the business of an insurance company, a loan company or a trust company, a land company or a loaning land corporation, or a company carrying on any other financial business, or an automobile dealer, or moving picture theatre or vaudeville theatre, every person practising or carrying on business as a barrister, solicitor, notary public, conveyancer, 15 per centum.
- (e) Every person carrying on the business of a retail merchant, of a coal, wood or lumber dealer, lithographer, printer or publisher, including the publisher of a newspaper, photographer, theatre (other than vaudeville or moving picture theatres), concert hall, skating rink, or other place of amusement, or of a boarding stable, or a livery, or the leasing of vehicles or other property for hire, of a restaurant, eating house, or other house of public entertainment, but not including a hotel, and every person practising or carrying on business as a civic, mining, consulting, mechanical or electrical engineer, surveyor or architect, insurance agent, real estate agent, financial agent, and any other business not specially mentioned in this subsection, subject to the power of the Council to classify such other business as hereinafter provided, 10 per centum.
- (f) Every person carrying on the business of a manufacturer, or of a workshop, or of a repair shop, a greenhouse, an hotel, coal mine, brickyard, 6 per centum.

And a manufacturer shall not be liable to be taxed as a wholesale merchant by reason of his carrying on the business of selling by wholesale the goods of his own manufacture on the land subject to such business assessment.

As to any trade, manufacture, financial or commercial institution, premises occupied as warehouses or storehouses, businesses, occupations, arts, professions, or means of profit or livelihood not mentioned in the above schedule, the Council may classify the same, may fix a different rate for each, and in so doing may place a wholesale business in a class distinct from a retail business of otherwise the same class, and may classify each building or part thereof according to the class of business carried on therein, and may fix a different rate or percentage for different classes of business carried on under the same roof, and for storehouses and warehouses or like appurtenant buildings than that fixed for the principal building, and may fix a different rate or percentage for different flats of buildings; provided always that said rate or percentage shall not exceed the said twenty-five per cent.

Provided that in case it shall at any time before the preparation of the tax roll be satisfactorily made to appear to the Assessor that any person subject to the business assessment has given up, sold or disposed of such business to any person who is continuing the same, the Assessor shall in preparing the tax roll charge such person with the business tax pro rata in respect to the number of months during which he has carried on such business, a portion of the month being taken as a month and the Assessor shall upon the same basis of assessment charge the successor in business in such premises with the remainder of the tax in respect to the year in question. If a person under a business assessment permanently vacates the premises before the first day of July, the Assessor shall, on being satisfied of that fact before preparing the tax roll, enter the business tax against such person in regard to such premises at one-half the amount of the tax for the year. Upon it appearing to the Assessor that such person has resumed business in the premises or that any other person has subsequently commenced business therein, he may, in either case, charge against

the party so resuming or commencing business, a business tax pro rata for the proportion of the remainder of the year in which the business is carried on in the premises.

Where any person, firm, partnership, company, or corporation liable to pay the business tax provided for hereunder, is also required to pay to the city a license fee or charge for the privilege of carrying on the trade, manufacture, business, occupation, art, profession or means of profit or livelihood in respect of which the business assessment is made and the business tax levied, the Council of the city shall remit or rebate the whole of such license fee or charge if less than or equal in amount to such business tax, and if greater than such business tax, such proportion thereof as is equal in amount to such business tax; provided that it shall be deemed a compliance with the provisions hereof on the part of the city to rebate or remit, or where the license fee has been paid, to refrain from levying such portion of the business tax as is equal to such license fee.

The business assessment and business tax provided for in this Act shall not be affected by anything contained in "The Corporations' Taxation Act of the Province of Alberta," or any amendment to the said Act or by any other ordinance or Act of the said Province.

The assessment for business tax provided for in this subsection shall be in addition to the assessment on land or land and buildings and improvements as hereinbefore provided.

No person shall be taxed in respect of the same premises under more than one of the clauses of subsection, and where any person carries on more than one of the kinds of business mentioned in that subsection on the same premises he shall be taxed in reference to the business assessment of the whole of the premises under that one of those clauses in which is included the kind of business which is the chief or preponderating business of those so carried on by him in or on such premises.

The business assessment may be made in a separate roll and may be made at a different time from the general assessment roll and may be returned or reported upon by the Assessor at a different time from the general assessment roll. The court of revision may sit for the hearing of appeals from the business assessment at different times from those fixed for hearing appeals from the general assessment. For the purpose of this clause the two assessments may be treated as separate and distinct. In all other respects the inspection of the business assessment roll, the giving notice of appeal, and the procedure for and at appeals, and for the preparation of a tax roll based thereon, and the collection of taxes, shall be the same as by law are provided for the general assessment.

The business tax roll may be included in the general tax roll of the city or may be separate and distinct therefrom and the business tax may be made due and payable on the same date or dates as general taxes, or on any other date or dates as the Council of the city may by by-law fix therefor, provided, if no such by-law is passed, the date or dates for the payment of business tax shall be the date or dates for the payment of general taxes.

The Council may by by-law impose a special license fee upon persons, firms, or corporations, who occupy business premises for temporary periods, or who commence business after the final revision of the business assessment roll, and whose name is not entered on such roll.

The occupant of any building liable to taxation under any of the preceding sections shall be liable for the business tax aforesaid though he may also be the owner of the premises and liable as such owner to taxation on the lands, buildings and improvements.

No person who is assessed in respect of any business or special franchise shall be liable to pay a license fee in respect of the same business or special franchise save as aforesaid.

Schedule "C"

LIST OF PRESENT LICENSE FEES

Advertising Sign Painter	\$25.00
Advertising Vehicle	20.00
Auctioneer	50.00
Bakeries, first 200 square feet floor space	5.00
Each additional 100 square feet .....	.25
Barber, first chair	10.00
Each additional chair	2.50
Bath-House Keeper, each 100 square feet floor space or fraction thereof	1.00
Bicycles .....	.50
Billiard or Pool-Room Keeper, first table	10.00
Second table	5.00
Third table	2.00
Bill Poster	50.00
Boarding or Lodging Houses, ground or first floor per 100 square feet or fraction thereof	1.00
Second floor .....	.75
Third floor .....	.50
Fourth floor .....	.25
Book Agent, per week	10.00
Bowling Alley, first alley	10.00
Second alley	5.00
Each additional alley	2.00
Building Mover	10.00
Butcher Shop or Stall Keeper	25.00
Cabaret	100.00
Candy and Ice Cream	10.00
For each chair used by persons consuming ice cream on premises .....	.50
Canvassers, taking orders for advertisements or advertising matter which is not for insertion in a newspaper or periodical	25.00
Canvassers taking orders for enlarging photos	25.00
Chautauqua, each session or entertainment	10.00
Chimney Sweeps	5.00
Cigars and Tobacco, or cigars only	5.00
Cigars, Cigarettes and Tobacco, or Cigarettes only	25.00
Circus, for main show, per day	1,000.00

Provided that if said circus shall exhibit at any time after the last day of the fair or exhibition of the Exhibition Association Ltd., and within two weeks of the opening of the said Association's next fair or exhibition the said fee of \$1,000.00 shall be reduced to \$350.00. Provided also that the Council may by resolution in a proper case, having regard to the size and nature of the

circus, make a reasonable reduction from the said fee of \$350.00. In addition to the above fee, there shall be paid by every "Side Show" the following fees: when the admission fee to such side show is 10c, \$20.00 per day; when the admission fee to such side show is 15c, \$30.00 per day; when the admission fee to such side show is 25c, \$40.00 per day; and for the purpose of imposing said fees, "Side Show" shall mean any show or entertainment for the admission to which a separate or extra admission fee is charged.

Coal Oil, itinerant vendor	25.00
Common Carriers of passengers, each vehicle	10.00
Corrals	10.00
Dairies, one cow	2.00
More than one cow	5.00
Detective Agencies or Private Detectives	50.00
Drays, one horse	3.00
Two horses or motor	5.00
Dogs, males	2.00
Females	5.00
Electricians, master	25.00
Manufactures, chief	5.00
Manufactures, chief, renewal	2.00
Journeyman	1.00
Firewood Boxes	1.00
Fireworks	2.00
Fish Dealers, not handling meat, not peddling	25.00
Fruit Peddlers, with basket	10.00
One horse	20.00
Two horses	30.00
Halls for concerts or amusements, seating capacity 400 or more	35.00
Less than 400	25.00
Horse dealers	20.00
Hypnotist	50.00
Jitney, per seat	5.00
Jitney Driver	1.00
Kennels	10.00
Laundry, first 500 square feet of floor space	10.00
Each additional 100 square feet or part thereof .....	.50
Manicurist, first chair	10.00
Each additional chair	5.00
Merry-go-round, per year	75.00
Or first day	15.00
Each succeeding day	10.00
Milk Vendor's wagon, each wagon	10.00
Motor Truck, 1 ton or less	10.00
1 ton to 2 tons	15.00
2 to 3½ tons	25.00
3½ to 5 tons	40.00
Over 5 tons	50.00
Non-intoxicating alcoholic beverages, Restaurant beverage..	1.00
Saloon	125.00
Shop, retail in sealed packages	1.00
Wholesale	1.00

Opera House, seating capacity 500 or more	100.00
Less than 500	75.00
Exhibiting not more than two nights per week	50.00
Palmists	200.00
Phrenologists	200.00
Pawnbroker	50.00
Peanut or Pop Corn street vending machine	25.00
Peddlers, first day	25.00
Each and every succeeding day	5.00
Photographers, itinerant, per week	15.00
In tents or merely temporary quarters, per month	10.00
Place of amusement not specially provided for, \$10.00 to \$75.00 (amount to be set by City Commissioners).	
Plumbers, application	5.00
Renewal of master	2.00
Renewal of operative	1.00
Rag or Junk Collector	25.00
Restaurant, per 600 square feet of floor space	25.00
Each additional 100 square feet or part thereof	1.50
Rinks, ice, per season	15.00
Roller, per season	15.00
Second-hand or Junk Dealers	50.00
Shoe Shine Stands, first chair	5.00
Each additional chair	1.00
Shooting Galleries	50.00
Slot Machines, each machine	25.00
Solicitor for Periodicals, half year	25.00
Tents or Shacks	2.00
Toboggan Slides, per season	10.00
Transfer of license	1.00
Travelling Salesman	50.00

Every person commencing any business, calling, trade or occupation, not above specially mentioned, after the final revision of the Assessment Roll, and whose name has not been duly entered on such Roll, for the current year, in respect of business assessment, shall pay a special license fee equal to such proportionate sum as would, provided he were assessed in respect of business, be payable from the date on which he commenced business, up to the first day of January then next ensuing."

Schedule "D"

LIST OF LANDS EXEMPTED FROM TAXATION IN 1920

Statement shows value of land as per 1920 Assessment Roll. Building values are approximate only.

CHURCHES

Lot	Block	Subdivision	Owner	Value of Land	Value of Buildings
11|14	97	Jasper Place ..	Diocese of Edmonton.....	\$ 930	\$ 1,200
E½	A.L.2	Elm Park	St. Edmund's R. C. Church...	760	2,000
1|2	8	Calder	Presbyterian Ch., W. Edm...	660	1,200

Lot	Block	Subdivision	Owner	Value of	
				Land	Buildings
11|12	13	Calder	English Ch., W. Edm.	660	500
19|20	22	Calder	Methodist Ch., W. Edm.	550	800
S 2 ft. of 8					
9|10	11	Groat Estate ..	Robertson Presbyterian Ch....	5,500	100,000
1|3	9	Westmount	Methodist Ch. of Canada.....	1,660	1,000
1|2	12	Westmount	Westmount Presbyterian Ch...	990	2,000
11|12	19	Westmount	St. Peter's Church	880	2,000
72|3 &					
S ½ 74	2	H. B. R.	All Saints' Church	12,500	25,000
E. 115 ft of					
215|6	2	H. B. R.	First Baptist Church	28,000	20,000
248	3	H. B. R.	Emmanuel Chapel	2,400	500
55|7	4	H. B. R.	First Presbyterian Church....	13,500	125,000
61|3	10	H. B. R.	St. Joachim's Church	8,400	30,000
189	11	H. B. R.	St. Mark's Church	1,620	500
123	13	H. B. R.	Christ Church S. S. Room	3,000	1,500
81|2	16	H. B. R.	Christ Church	5,860	4,000
83|5	17	H. B. R.	Wesley Methodist Church....	8,320	36,000
315	18	H. B. R.	First Ch. of Christ Scientist..	2,200	2,000
N 22.22 ft of					
2 & S 22.22					
ft. of 3	5	R. L. 4	First Presbyterian Church....	580	1,000
W 152 ft of					
S 167 ft of F	R. L. 6	McDougall Methodist Church..	67,500	75,000	
112	R. L. 8	Westminster Presbyterian Ch.	4,800	9,500	
28 of No. 10					
of 29	3	R. L. 10	Salvation Army	5,210	3,500
14|15	6	R. L. 10	First German Baptist Church..	13,840	2,500
7	15	R. L. 10	First Swedish Baptist Church..	1,000	1,500
S 50 ft of					
E 75 ft of 1	1	R. L. 12 & 14.	Edmonton Hebrew Association	2,770	12,000
W ½ 34|5	1	R. L. 12 & 14.	Orthodox Russian Greek Ch...	2,640	1,000
7|8	19	R. L. 12 & 14.	Ukrainian Presbyterian Ch...	3,520	1,500
26|8	20	R. L. 12 & 14.	Grace Methodist Church	5,220	5,000
20|1	25	R. L. 12 & 14.	St. John's First Ger. Lutheran	2,970	10,000
26|8	21	R. L. 12 & 14.	First German Baptist Church	4,960	35,000
5|6 & S					
21 ft of 7	27	R. L. 12 & 14.	Parish of Immaculate Concep'n	3,430	22,000
20|2	28	R. L. 12 & 14.	Parish of Sacred Heart	4,160	55,000
25|6	29	R. L. 12 & 14.	Reformed Ch. in the U.S.	2,760	1,500
25|6	32	R. L. 12 & 14.	St. Paul's Ch. of England....	2,590	12,000
1|3	35	R. L. 12 & 14.	St. Peter's Lutheran Church..	2,650	2,000
1|2	38	R. L. 12 & 14.	Central Christian Church	2,310	1,500
1|3 of 15 &					
16	9	R. L. 16 & 18.	Christian Reformed Church..	865	4,300
1|2	22	R. L. 16 & 18.	McDonald Baptist Church ...	2,100	12,000
8|9	26	R. L. 16 & 18.	First Scandinavian Lutheran ..	2,180	8,000
83K & 83L	1	R. L. 18	St. Andrew's Ch. of England...	1,210	1,700
12	3	R. L. 20	Rundle Methodist Church.....	310	700
27|8	15	Norwood	Parish of the Holy Rosary.....	1,500	8,000
27|30	18	Norwood	Norwood Methodist Church...	2,730	8,000
17|18	28	Norwood	Evangelical Assoc. of America	1,870	750
14|5	37	Norwood	Erschine Presbyterian Church..	1,650	3,500

Lot	Block	Subdivision	Owner	Value of Land	Value of Buildings
E 80 ft of					
32	39	Norwood	Moravian Church	830	1,000
14|15	43	Norwood	Edmonton City Mission Assoc. (Lesses Pentecostal Assembly)	1,320	1,000
15	45	Norwood	Evangelical Lutheran Church.	700	3,500
N 99 ft of A					
11,16 & 20	47	Norwood	St. Faiths Ch. of England.....	6,290	3,800
E ½ 16|7	99	Parkdale	Free Methodist Church	480	5,000
1|4	11	Bellevue Add. .	Synod of Diocese of Edmonton	1,220	1,500
1|2	3	Highlands	Highlands Methodist Church..	1,280	3,000
11|12	1	Eastwood	Eastwood Methodist Church ..	1,050	1,700
20	12	Delton	Delton Baptist Mission	230	1,000
5 A.L. 11|4	2	Fairview	Salvation Army	450	2,000
8|9	7	Rosslyn	Beulah Home	550	4,000
8|9	C	New Delton ...	St. Michael's Parish	430	1,500
½	E	New Delton	Franciscan Fathers	880	15,000
19|20	8	New Delton ...	McQueen Presbyterian Church.	580	2,000
1,4|7 & 9	13	Belvedere	Methodist Church, N. Edmonton	1,470	1,500
12	48	Belvedere	Reorganized Church	1,300	1,000
16|8	59	R. L. 15	German Lutheran Church	3,200	15,000
20	62	R. L. 11	Salvation Army	1,920	3,500
39|40	75	Plan 18	German Moravian Church	2,420	4,000
26|7 & N ½					
28|30	77	R. L. 15A	Holy Trinity Church	4,070	37,000
6|8	80	R. L. 11	Strathcona First Baptist Ch...	7,200	15,000
15|16 & N ½					
17|20	80	R. L. 11	St. Anthony's R. C. Church...	7,350	15,000
29|32	80	R. L. 11	Metropolitan Methodist Ch...	7,200	35,000
9|12	86	R. L. 13	Knox Presbyterian Church ...	8,200	28,000
15	92	Plan 117	Seventh Day Adventists	800	1,000
9|10	162	R. L. 7	First Unitarian Church	2,400	5,000
12	3	N. E. 20	Presbyterian Church	200	1,000
20|1	34	Allendale	Strathcona Baptist Church	220	1,500
1|2	A	Highland Park.	Highland Park Presbyterian Ch.	410	1,500
3|5	2	Hi'land Pk. Ad.	St. Luke's Church	1,200	1,000
9-10	4	S'cona Brae...	Bonnie Doon Baptist Church .	660	1,000
35|6	7	Irvine	German Lutheran Church ...	480	3,500
37|40	31	Richmond, Pk..	Richmond Park Methodist Ch.	990	2,000
92x196 ft		King Ed. Pk...	St. David's Anglican Mission..	120	700
15|16	1	Avonmore	Wye Road Presbyterian Church	300	700
14|5	42	Allendale	St. John the Evangelist Mission	130	150
				<hr/> \$873,700	

HOSPITALS, COLLEGES AND INSTITUTIONS

A	Hempriggs	Edmonton Jesuit College	8,000	40,000
83|84 & N ½				
85	3 H. B. R.	Y. W. C. A.	11,250	15,000
21|23 &				
64|66	10 H. B. R.	Faithful Companions of Jesus	17,920	25,000
27|30 &				
57|60	10 H. B. R.	Les Peres Oblats M. I.	23,880	20,000

Lot	Block	Subdivision	Owner	Value of Land	Value of Buildings
11|20 & Lane					
67|76	11	H. B. R.	Sisters of Misericordia	54,640	
78	12	H. B. R.	Sisters of Misericordia	2,800	150,000
31|40 & Lane					
43|56	12	H. B. R.	Sisters of Charity	88,560	350,000
Library					
Property	R. L. 6	.....	Edmonton Library Board	35,000	3,500
All Block B	R. L. 6	.....	G. W. V. A. Association	100,000	150,000
C D E &					
N 87.5 ft of F	R. L. 6	.....	Alberta College North	115,000	25,000
77|78	R. L. 6	.....	Y. M. C. A.	16,000	50,000
13|15	10	R. L. 10	Edmonton Bible Institute	7,970	6,000
10|14	27	R. L. 12 & 14.	Sisters Faithful Com. of Jesus	5,000	
33|37	27	R. L. 12 & 14.	Sisters Faithful Com. of Jesus	5,000	15,000
21|26	27	R. L. 12 & 14.	Catholic Ruthenian Mission ...	10,560	5,000
4	7	New Delton ...	Edmonton Public Library	360	4,000
			Royal Alex. Hospital Property.	105,000	200,000
South Side					
19|20	132	R. L. 9	La Cor. Archiepiscopal Cath.		
			D'Edmonton	2,750	18,000
		All R. L. 5	University of Alberta	1,161,000	3,000,000
		(258 acres)			
17|18	8	Parkdale	Robertson College	770	
5|6	48	N.E. 20	Robertson College	1,000	2,000
				1,000	2,000
Portion			St. John's College	6,000	70,000
N. E. 28			Alberta College South		120,000
			Strathcona Hospital		270,000
					<hr/> 4,588,500

DOMINION GOVERNMENT

185 186	2	H. B. R.	Customs Warehouse site	22,000	
A	4	H. B. R.	Armouries	36,820	280,000
49|50	5	H. B. R.	Old Dominion Land Office....	9,100	6,000
N 90 ft of					
21|23	R. L. 8	.....	Post Office, North Side.....	110,000	250,000
12|19	1	R. L. 12 & 14.	R. N. W. M. P. Barracks	16,150	70,400
43|51	1	R. L. 12 & 14.	R. N. W. M. P. Barracks	14,840	
160 acres	R. L. 20	.....	Penitentiary Grounds	560,000	50,000
South Side					
14|17	51	R. L. 13	Immigration Hall, South Side .	4,620	5,000
1|2	63	R. L. 11	Post Office, South Side	8,740	35,000
1|2	97	R. L. 13	Armouries	4,750	35,000
Portion	R. L. 25	.....		
	(126 acres)				
Portion	R. L. 27	.....		
	(40 acres)				
Portion	R. L. 29	.....	Rifle Range	109,200	
	(16 acres)				

ALBERTA GOVERNMENT

Lot	Block	Subdivision	Owner	Value of	
				Land	Buildings
			Parliament Buildings property	380,200	
			Buildings		1,800,000
			Power House		75,000
			Old Building		30,000
1|18	22	Glenora	Govt. Telephone Department.	9,180	
6	27	Glenora	Govt. Telephone Department.	750	
	H	Glenora	Government House property	150,000	160,000
65|67	R. L. 6	.....	Land Title Office	28,000	150,000
68|70 & S 50 ft of					
71|72	R. L. 6	.....	Court House	38,000	200,000
L	Woodland Add..			230	
143|4	4	H. B. R.	Telephone Department	21,000	
130|1	8	H. B. R.	Telephone Department	14,000	
South Side					
33|36	17	King Ed. Pk...	Govt. Telephone Department	1,680	
				643,040	2,415,000

PROPERTY OF THE CITY OF EDMONTON—NORTH SIDE

Pt. N.W. ¼ 24-52-25 87 acres.				
Pt. N.E. ¼ 24-52-25 38 acres.				
Pt. S.W. ¼ 25-52-25 80 acres.				Laurier Park
1|7	30	Glenora	Parks Department	61,500
12|20	30	Glenora	Parks Department	1,640
7|8	49	Glenora	Parks Department	2,050
1|15	50	Glenora	Parks Department	590
3|5	58	Glenora	Parks Department	5,260
13|17	58	Glenora	Parks Department	1,500
5|9	59	Glenora	Parks Department	2,000
11|15	59	Glenora	Parks Department	2,250
1	81	Glenora	Parks Department	1,560
1|2	82	Glenora	Parks Department	1,350
3	83	Glenora	Parks Department	1,700
1	85	Glenora	Parks Department	750
All	87	Glenora	Parks Department	2,000
1|2	91	Glenora	Parks Department	500
1|2	106	Glenora	Parks Department	970
3	107	Glenora	Parks Department	1,050
1|2	108	Glenora	Parks Department	450
1	109	Glenora	Parks Department	1,050
All	117	Glenora	Parks Department	500
B,C,D,E,F,G,	Glenora	.....	Parks Department	2,160
9	24	R. L. 2	Police Station site	11,070
10	F	Wadhurst	Sewage Pumping Station	1,600
1|20	12	Inglewood	Stores and Works	1,660
8	49	Inglewood	No. 8 Fire Hall	12,000
Pt. S.W.				950
12-53-25	Westmount	West End Park		70,000
457	1	H. B. R.	Telephone Sub-station	4,700
72|73	4	H. B. R.	No. 2 Fire Hall	9,000

Lot	Block	Subdivision	Owner	Value of Land	Value of Buildings
41	9	H. B. R.		6,500	
37	10	H. B. R.	Police Sub-station	2,900	
24|28					
W. 87|89	13				
W. Pt. 32 &					
15		Golf Links	Victoria Park	291,250	
99|103 &					
124|128	14	H. B. R.	Old School Grounds	26,670	
86	15	H. B. R.	No. 4 Fire Hall	2,800	
16|19	20	H. B. R.	Telephone Sub-station	8,400	
C|T 124X		H. B. R.	Old Exhibition Grounds	113,350	
			Power House property, 104th St.	11,480	
			Four Parks in new H.B.R.....	206,960	
		R. L. 6	College Ave. Park	13,900	
51|& S 75 ft					
52		R. L. 6	Telephone Warehouse and Telephone Building	22,000	
170|176,					
177 A & N					
178 A & M					
179 A & L					
118|120 & O	R. L. 8		New 101st St. Market	78,150	
30|46	R. L. 8		Produce Market, Dominion Sq.	262,200	
49-50	R. L. 8		Police Station site	20,000	
Pt. 93|95	R. L. 8			600	
N 50ft of 1	1 R. L. 10		No. 1 Fire Hall	12,900	
S 39 ft of 2	R. L. 10		Police Station	11,800	
9|10	1 R. L. 10			12,000	
14	1				
11|12,19|20	2				
1|2, Pt. 3,					
Pt. 29|30|33					
& 36	3				
1|2 & 29|30	4				
37	4 R. L. 10			113,600	
31|34	4		Civic Block	20,600	
13|17	7				
14|15	8				
1|2, 29|30	9				
1	10 R. L. 10			36,500	
Pt. 22|23	7 and				
Pt. 9 & 12	8 R. L. 10			6,900	
24-25	9 R. L. 10			4,000	
4|8	10 R. L. 10			12,000	
U. S. pt.n	B R. L. 10			3,500	
1|9	A				
1|9	B				
28|32	B R. L. 12 & 14.			6,850	
Pt. 8	4 R. L. 12 & 14.			750	
1|6, 9|22,					
26, 31|44	12 R. L. 12 & 14.	Old Hospital Grounds		52,080	
Pt. 9|22, 23					
Pt. 24|25	14 R. L. 12 & 14.	Old Hospital Grounds		21,500	

Lot	Block	Subdivision	Owner	Value of Land	Value of Buildings
N Pt. 9, 10|29					
N Pt. 30|34					
S Pt 37|43	16	R. L. 12 & 14.	Stores and Works and Fire Hall	40,620	
W 10 ft of 9		R. L. 16			320
S½ 9|11,					
15B|15G,16|19					
69|77	1	R. L. 18			
11|18, 19|20,					
of D & E	2	R. L. 18			
2|8		R. L. 20		17,420	
1 Pt. 8|9|15,					
& Pt 29|40	11	R. L. 16 & 18.	City Stables	39,250	
All	27				
	28	R. L. 16 & 18..	Old Car Barns	36,500	
9, A.L. 6			Old Car Barns	1,700	
9, A.L. 7			Old Car Barns	1,450	
N.E. Pt. 6	1	R. L. 20	Bridge Jasper East	530	
			Nuisance Grounds	10,000	
			Septic Tanks	2,120	
		C R. L. 22		100	
Blocks A,C,D		View Point ...	Parks Department	3,450	
17|18	1	Norwood	No. 5 Fire Hall	3,000	
W. 64 ft. of					
A.L.	6	S. Norwood ...		11,500	
15	33	Norwood	St. Railway Waiting Room.....	5,500	
9	82	Parkdale		600	
D	96	Parkdale		70	
2|11	17				
1|30	18				
2|12	21	Cromdale	New Car Barns	18,990	
30		Wedgewood ...			
E. 20 ft. of					
1	22|26				
E. 20 ft. of					
1	21	Cromdale		2,000	
147 acres		R. L. 24 & 26..			
2.8 acres		Virginia Park..	East End Park	332,800	
A & C		Virginia Park..	Parks Department	2,000	
Pt. 31	29				
Pt. 5	30	Bellevue Add...		350	
Blocks 39,43,S.44		Highlands .	Highlands Park	2,830	
1|42	15				
1|42	16	Industrial H'ts.	Parks Department	3,440	
E½ 10					
W½ 11		Santa Rosa	Reserve for Park	5,020	
30|31	24	and			
2|3, 15|16	25	Belmont Park..		780	
13	20	Delton	Fire Hall site	350	
20,					
A.L. 11|13	2	Fairview	Police Sub-station site	63,360	
Property in Beechmount Sub.					
1|30	11	Namayo Park ..	Park	930	
.6	1	New Delton...	Fire Hall site	600	

Lot	Block	Subdivision	Owner	Value of	Value of
				Land	Buildings
1|3	5	New Delton ...	No. 7 Fire Hall	800	
Blocks A,B,C Kennedale			Parks	4,160	
Pts. R.L.	24				
&	22		Parks Department	12,250	
			River Frontage	4,620	
Block F & B R. L.	22		Park or Industrial site	1,600	
U. S. Pt.	29	McArthur	Terminals Reserve for Park...	170	
13|14	7	Calder			
14|15	12	Calder			
16	13	Calder			
19|20	14	Calder			
18	22	Calder			
1|4	24	Calder			
3|10	26	Calder		3,490	

PROPERTY OF THE CITY OF EDMONTON—SOUTH SIDE

1|8	25A R. L. 13	.....	Market Department	9,500
19|22	68 R. L. 13	.....	Market Department	8,000
12|13	67 R. L. 11	.....	Telephone Department	3,600
13|16	79 R. L. 13	.....	Fire Department	8,000
12|13	142 R. L. 7	.....	Fire Department	2,000
4|5	13 B. & K.	.....	Fire Department	2,090
1|3	8 Bonnie Doon ..		Fire Department	1,200
22|24	79 R. L. 13	.....	Library Department	7,200
1|4	160 R. L. 7	.....	Street Railway Department ...	5,740
All	172 R. L. 9	.....	Parks Department	35,260
20 acres	42 N. E. 20	.....	Parks Department	56,000
27	7 Bonnie Doon ..		Parks Department	1,000
Mayfair Pk. land, 6.43 acres..				
Windsor Terr. land, 4.78 ac. .				
Riverside Pk. land, portion of				
	Block X & Q, R.L. 11 & 13.		Parks Department	18,000
Power House site, 30 acres..				
Rose Glen Pk. lands, 20.16 ac.				
	Rose Glen		Parks Department	900
Beau Park, land reserved for				
	park in Plan 5475 R.		Parks Department	2,700
Allendale Park, all 48|51 and				
	54|55, Allendale		Parks Department	4,190
Rutherford Park—				
4|12	8 Bonnie Doon...		Parks Department	1,500
9.5 acres	Bonnie Doon ..		Parks Department	2,660
Block G & H	Bonnie Doon ..		Parks Department	1,440
9|11	79 R. L. 13	.....	General	5,400
17|21	79 R. L. 13	.....	General	11,730
C,D,E,	4A R.L.7 (7225A.R.)		General	900
16	40 N. E. 20	.....	General	200
Fractional parts				
35B	35 N. E. 20	.....	General	150
Warehouse				
Stable and				
Yards				
1|33	N. E. 20	.....		19,800

Lot	Block	Subdivision	Owner	Value of	
				Land	Buildings
10	25	Richmond Pk. .	General	120	
N. W. $\frac{1}{4}$					
16-52-24,	W. 4	Richmond Pk. .	General	46,900	
(134 acres more or less)					

EDMONTON PUBLIC SCHOOL DISTRICT No. 7—NORTH SIDE

6|15	79	Jasper Place ..	Jasper Place	3,120	3,000
59|60	5	Elm Park	Elm Park	380	3,500
1|20	18	Westmount	Westmount	9,040	
	2|3	H. B. R.	Victoria High	85,000	109,000
34|40 &					
87|92	4	H. B. R.	MacKay Avenue	37,400	63,875
229|242					
406|419	7	H. B. R.	McDougall High	35,880	160,000
37|46 &					
73|82	17	H. B. R.	Oliver	47,520	93,000
3.673 acres	1	H. B. R.	Donald Ross	13,590	39,800
88|97		R. L. 8	Queens Avenue	77,800	45,000
9|29 &					
29|40	24	R. L. 12 & 14 ..	McCauley	25,130	111,000
7|8	28	R. L. 12 & 14 ..	Syndicate	3,100	2,000
Pt. 75					
77-81	L 1 and				
A. & 11	2	R. L. 18	Alex Taylor	19,100	58,225
6|9	3	R. L. 20	Riverdale	1,210	4,000
1|12					
1|8	26B	Norwood	Norwood	45,000	69,000
1|30	91	Parkdale	Parkdale	12,000	120,000
1|28	14	Cromdale	Cromdale	12,400	5,000
1|14	14	Highlands	Highlands	8,120	145,000
70|71	2	Eastwood	Eastwood	880	3,800
9|10	3	Delton	Delton	900	2,500
19|20	51	Delton	North Delton	390	3,500
1|10					
31|40	12	S. Northcote			
1|30	3	Westwood	H. Allen Gray	6,730	123,000
8|10	11	New Delton Ad.	North Edmonton	3,700	
1|2	9	Calder	Calder	960	
	56	Glenora	Glenora	2,700	11,000

EDMONTON PUBLIC SCHOOL DISTRICT No. 7—SOUTH SIDE

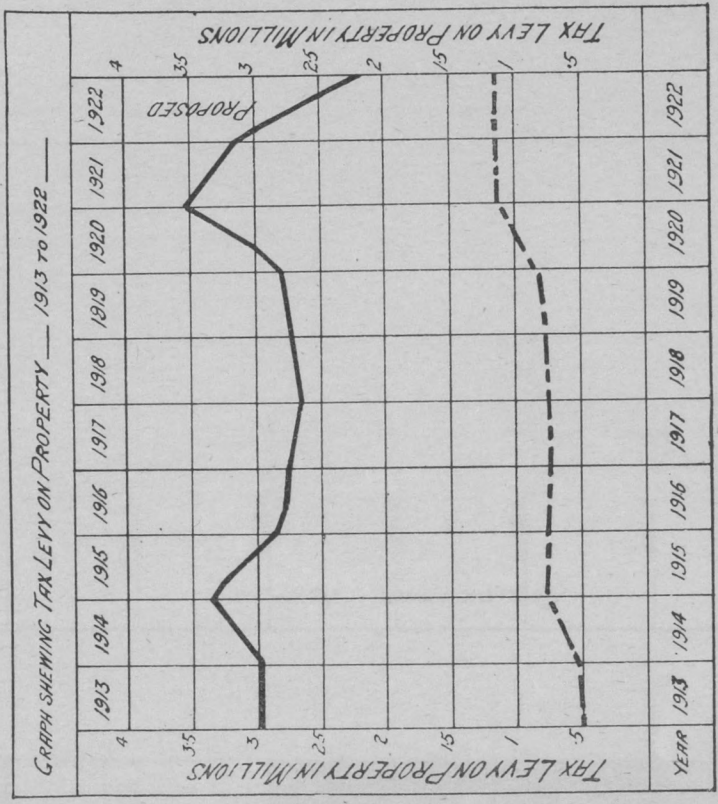
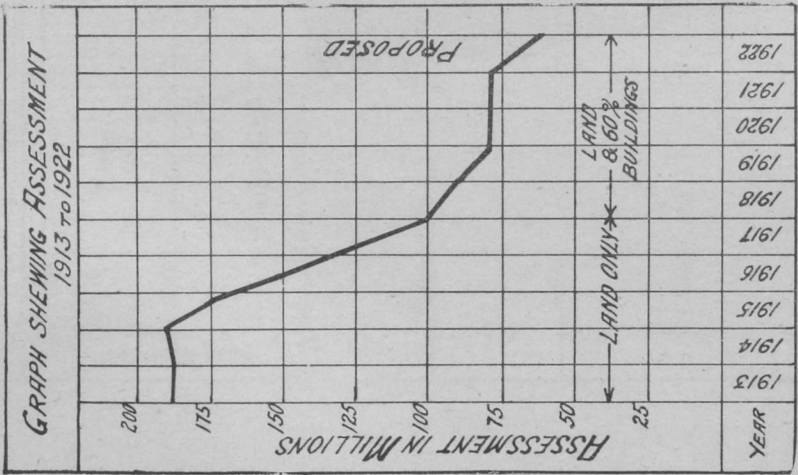
All	28	R. L. 11	Queen Alexandra	24,600	
19|36	81	R. L. 11	Collegiate	30,360	
All	95	R. L. 15A	King Edward	29,260	150,000
11|12	162	R. L. 7	Garneau	2,400	9,000
11|15 &					
25|32	3D	R. L. 11	Walterdale	2,200	
	10|13	Allendale		4,480	3,500
3.4 acres	14	Bonnie Doon ..	Rutherford	5,200	55,000
1|10 &					
29|38	6	Gallagher	Bennett	2,440	34,000
1|36.	41	King Ed. Pk...		2,460	3,300
1|36	3	Irvine	Ritchie	12,760	120,000

EDMONTON SEPARATE SCHOOL DISTRICT No. 7—NORTH SIDE

Lot	Block	Subdivision	Owner	Value of	
				Land	Buildings
1|4	9 Elm Park	.....		340	3,500
	(A.L. 1)				
70|72 &					
81|82	3 H. B. R.	.....		26,500	45,000
15|19 &					
68|71	10 H. B. R.	.....		22,600	55,000
5|8	26 R. L. 12 & 14.			5,760	
1|4	27 R. L. 12 & 14.			5,520	
38	27 R. L. 12 & 14.			1,000	
4|8	6 Dwyer Add.	...		600	2,000
23|27	6 Dwyer Add.	...		600	2,000
A.L. 10|11	6 Fairview	.....		5,850	3,500
1|10	3 Hempriggs	....		4,160	5,000
South Side					
All	12 R. L. 11.	.....		24,000	
9|14	80 R. L. 11	.....		10,500	
1|2	3 G. & H.	.....		310	

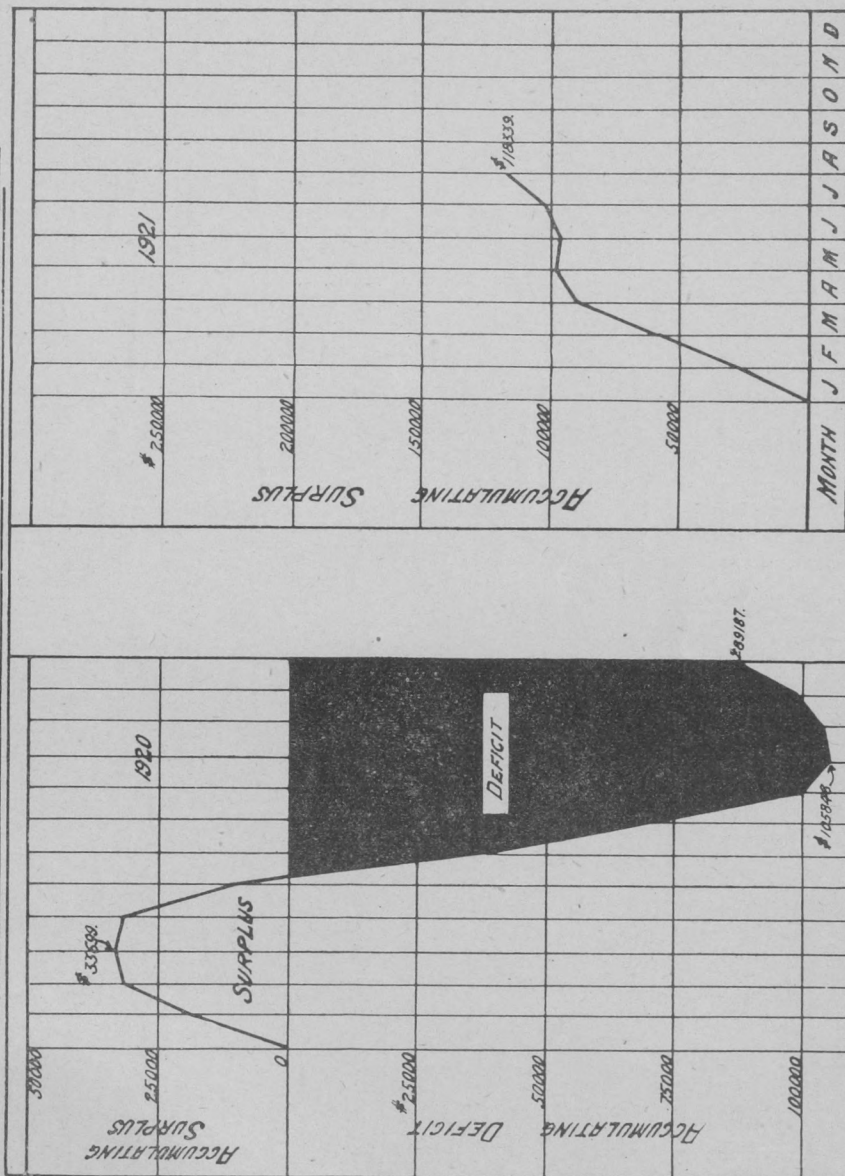
MISCELLANEOUS

Portion of land in H. B. R. ..	Edmonton Protestant Cemetery	31,400
Portion of land in H. B. R. ..	Edmonton R. C. Cemetery ...	30,000
South Side		
All	3 R. L. 29 Jewish Cemetery
C.P.R. Yards		1,200
& Right of Way Strathcona ..		328,100



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